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ALTERNATIVE SCHOOL FINANCE PROGRAMS FOR MONTANA

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Supplement to Report No. 50,
School Foundation Program

To the 43rd Legislative Assembly

A research report submitted to the

MONTANA LEGISLATIVE COUNCIL
State Capitol
Helena, Montana

by

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To Members of the Forty-Third Legislative Assembly:

This material is presented as a supplement to Report No. 50, School Foundation Program, distributed by the Montana Legislative Council.

It was learned earlier this year that Dr. John Wicks, Professor of Economics at the University of Montana, Missoula, was preparing a research report on "Alternative School Finance Programs for Montana." The Legislative Council members felt that since this was such a timely study and since it paralleled a similar study conducted by the Council, this information should be made available to all Montana legislators. Dr. Wicks has very generously cooperated in presenting this material to the Legislative Council and in making it available for distribution.

Respectfully submitted,

REPRESENTATIVE FRANCIS BARDANOUVE
Chairman
Montana Legislative Council

ALTERNATIVE SCHOOL FINANCE PROGRAMS FOR MONTANA

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The California court case, Serrano vs. Priest, and several similar cases in other states, raise the question of alternatives to the system generally used to finance primary and secondary education. Should the rule of law in the Serrano case ultimately be sustained by the United States Supreme Court, then the system of financing schools found in most states, including Montana, will require revision or replacement. The new financing system would need to be free, or largely so, of the characteristics of present financing found objectionable by the California Supreme Court: large scale reliance on the property tax bases of individual school districts. Districts with less than average amount of taxable property per pupil tend to have higher than average tax rates and lower than average expenditures per pupil, and vice versa. The California court has placed the quality of education along with such matters as race and voting as a fundamental interest with respect to which everyone must be treated equally. The amount expended per pupil is taken as indicative of the quality of education received.

A subsequent federal case from Texas, Rodriguez vs. San Antonio Independent School District is now pending before the United States Supreme Court. In this case, the district court cited Serrano with approval and ruled that "the quality of public schools may not depend on wealth, except for the wealth of the whole state".

Even if the United States Supreme Court should not concur that education is a fundamental interest where everyone must receive equal treatment, some degree of legislative solution might be desired to the two problems popularized by the Serrano case. The problems--a tendency for higher outlays in wealthy than in poor districts and for higher school tax burdens in the poorer districts--are present in Montana. There is wide variation in the amount of taxable value per average number of pupils belonging (ANB) in each district. Columns nine and twelve respectively of Tables 1 and 2 in the Appendix list this figure for each district in 1971-72, and the reader may note the high variance. The present level of general expenditures per ANB in each district may be determined by summing the numbers in columns one and two in Tables 1 and 2. (For instance, 1971-72 general expenditures per ANB in Beaverhead County District Number 7 were \$790--\$825 minus \$35. General expenditures exclude outlays for capital improvements, transportation, teachers retirement, and several miscellaneous items.) Many examples of higher spending in wealthy than poor districts can be found. Similarly there is an inverse relation between district wealth and its mill levy. Columns ten and thirteen respectively of Tables 1 and 2 show the 1971-72 mill levy for general school expenditures in each district (the combined county and district levies).

Several alternative revenue systems which would be wholly or partly consistent with the dictates of the Serrano case would tend to solve these Montana problems. Subsequent sections of this report explain these alternatives to the present system of school finance and give an economic analysis of their effect in Montana.

NATURE OF THE ALTERNATIVE PROGRAMS

Alternatives to the present method of funding grade and high school

education in Montana and common to other states can be categorized as those which depart from the property taxation as a major source of funding and those which retain some form of the tax as a major revenue source. The first type of alternatives, abandoning the property tax for school finance, would require a very large increase in other taxes. For instance, either a sales tax of approximately eight percent or an increase of more than 100 percent in the Montana individual income tax would be required to replace property taxation in school finance. As a consequence, as well as for a reason discussed later, replacing the property tax seems impractical. Alternatives which would modify the property tax but retain it as the primary revenue source are as follows.

1. Statewide Property Tax. This proposal has undoubtedly received the most attention as a substitute for the present system. Existing countywide and district levies, both permissive and voted, would be eliminated. State monies currently used for equalization aid, and other funds such as interest and income aid, would undoubtedly continue to finance a portion of school expenditures. The remainder would be raised by a uniform statewide levy on all taxable property.

An important question to be answered under this and other alternative programs is the amount to be spent per pupil, in terms of the present Montana foundation program per ANB, in each district. There has not been research to establish a reliable relationship between school district size measured by ANB and the cost per ANB necessary to maintain a given standard of education (or for that matter between outlay per ANB and educational quality). Both the nature of the schooling process and the experience of school districts indicate that up to some district size economies of scale exist. That is, for a given education quality the cost per ANB diminishes as the district size rises. The present Montana School Foundation Program reflects this proposition. One way to establish a schedule of expenditure per ANB would be to use the average, or some percentage thereof, currently spent by districts of each size. The initial schedule would be updated yearly to reflect cost changes. Each district of a given size would then spend the same amount per ANB.

Consideration could be given to allowing local districts to spend more than the scheduled amount by imposing a permissive or voted district levy. Extra expenditures of this kind on any large scale would conflict with the Serrano decision since wealthy districts would be in a position to spend more with less tax effort than poor districts. The discretionary expenditures would tend to perpetuate the problem that the statewide levy was intended to solve. Nevertheless, in a subsequent Wyoming case, Sweetwater County Planning Committee for the Organization of School Districts vs. Hinkle, the court stated that a ten or fifteen percent variation in expenditures per pupil would be acceptable. A legislature might wish to grant districts additional spending power so that local districts would reflect local preferences for education in their expenditure policies, if the principles involved in Serrano are not rigidly enforced. Such district discretion could cushion the impact of requiring interdistrict uniformity on districts now spending more than the average per ANB.

Another question which arises in establishing an expenditure schedule

concerns the matter of school districts with only a very few students. An expenditure schedule which treats such districts generously will tend to perpetuate them and discourage consolidation. The present Montana School Foundation schedule exhibits these characteristics. Whether the increased time and cost of transportation which would accompany consolidation usually outweighs the lower cost per ANB of larger districts is also a matter lacking definitive research. Presently, there is a tendency for very small districts to have a high taxable value per ANB. The combination of generous treatment by the present foundation schedule and the tendency toward high taxable value per ANB favors very small districts with lower than average taxes.

2. Increasing the Basic County Levy. The reader may recall that under the present foundation program elementary and high school districts must impose levies of 25 and 15 mills respectively to be eligible for state equalization aid. Raising these mandatory levies would have the effect of aiding poor districts (poor meaning small taxable value per ANB) by giving them relatively larger shares of the state equalization aid. As the basic county levy is raised, an increasing number of wealthy counties would have only small portions of the foundation level of expenditures left to fund after the basic levy, leaving more equalization money for the poorer counties.

Increasing the level of the foundation schedule to the average level of expenditure, as discussed above under alternative one, in conjunction with the higher basic county levies would help considerably in reducing the disparity between poor and wealthy districts. If the basic county levy were raised sufficiently, the result would be quite similar to that of a uniform statewide levy. Only those counties sufficiently wealthy to meet the full foundation schedule with less than the basic levy would have levies lower than the uniform level. All other counties, ignoring the possibility of permissive or voted levies, would have equal levies. Permissive and voted levies could be allowed or prohibited as discussed previously. However, large scale discretionary levies would conflict with the Serrano case. Should the basic county levies plus state equalization aid and other funds be insufficient to meet the foundation schedule chosen, the balance would be funded by county deficiency levies as at present.

3. Power Equalization. The disparity in school district wealth inherent in the present system of school finance means that a given mill levy will raise considerably more money per ANB in wealthy than in poor districts. Under a so-called "power equalization" scheme, each mill levied would provide a district the same number of dollars per ANB whether the district was rich or poor. Equality of this sort is required by the Serrano, but not by the Rodriguez case. Total taxable value in the state would be divided by the state total of elementary ANB. The quotient multiplied by .001 would indicate the average amount in the state that a mill will yield per ANB. This amount will be termed "average yield per mill". A similar calculation would be performed for high schools. Each district would then divide its budgeted spending per ANB by the "average yield per mill". The quotient would be its mill levy. If this levy when multiplied by its taxable value brings in more than the amount it budgeted to spend, the balance would go into a state fund. Should the district's levy when multiplied by its taxable value yield less than the amount it budgeted to spend, the balance would be made up by that state fund.

Wealthy districts would pay more into the state fund than they would get back, while poor districts would receive more than they paid. Thus, rich districts might be reluctant to impose large levies, leaving the fund short of money. On the other hand, wealthy districts presently spend more per ANB than poor districts and may be unwilling greatly to reduce their spending. Poor districts might be encouraged to raise their spending since taxpayers elsewhere would be paying part of the bill.

4. Statewide Tax on State Assessed plus Certain Other Property. By Montana law the net proceeds of mines and the operating property, less a few exceptions such as motor vehicles, of public utilities, railroads, pipeline companies, and airlines are assessed by the State Board of Equalization. These assessed values are then apportioned among local taxing districts according to criteria such as miles of track. The wealth of a district per ANB is significantly influenced by the capricious circumstance of how much state assessed property is located in its borders, e.g. how much oil is being produced or how many miles of railroad track there are. It has been proposed to use the tax base of this state assessed property to help finance all state schools in order to eliminate this inequality and the administrative costs of apportioning the taxable values among local districts. Similar proposals would include industrial property, since this property is also distributed unequally among school districts.

A uniform mill levy would be imposed on all such property to be included in the proposal, and the proceeds would become state funds, along with present equalization aid, for distribution to the school districts according to some formula(s). One possibility would be as follows. The statewide average mill levy for all local purposes would be levied on each of these types of property and the proceeds added to state equalization funds. The foundation schedule would be the average level of expenditures per ANB for school districts of each size. Interest and income monies would also be included in the state aid. The now expanded state equalization aid would be used to finance as high a percentage as possible of the foundation program, and the balance would be funded by a uniform statewide levy on the taxable property remaining after state assessed and industrial property. A levy on the remainder of the taxable property in each local government unit would finance local services other than education.

5. Financing an Increased Foundation Schedule with Countywide Deficiency Levies. Under this proposal, the foundation schedule would be raised to the average level of expenditure per ANB in school districts of various sizes. Interest and income money would be added to state equalization aid rather than apportioned to counties on a flat, per pupil basis. The portion of the foundation schedule subject to state aid would be raised from 80 percent to 90 percent of the foundation schedule. In other respects, this program would operate the same as the existing foundation program.

Using countywide deficiency levies rather than permissive and voted levies to bring each district up to 90 percent of the average level of expenditure would reduce inequalities in outlays per ANB and in tax levels among districts within a county. Only those portions of the proposal which place interest and income funds with state equalization aid and which raise the portion of the foundation schedule subject to state aid from 80 to 90

percent would diminish tax level inequalities among counties. It should be kept in mind that alternatives one, two, and four as well as this proposal could allow additional permissive or voted levies by individual districts.

ANALYSIS OF THE ALTERNATIVES

Any of the above alternatives could be enacted by the Montana legislature. In addition to the effectiveness of the various alternatives in reducing inequalities among districts in expenditures per pupil and tax rates, there are other economic considerations which may bear on legislative decision making. Among these considerations are changes in the standard of education offered and changes in real estate values within the various school districts and counties. First the implications of these considerations and how to measure them will be discussed. Then quantitative estimates pertinent to these considerations are made for each county and school district in the state for four of the alternatives, and for each county in the case of the other. (Data is unavailable to make district calculations for this other alternative).

Economic Considerations in Evaluating the Alternatives

The court's objections to currently prevailing patterns of school finance in Serrano vs. Priest were largely economic in nature. The view that education is such a basic human right that there should not be large inequities in the amounts provided is based on judgements concerning both economic behavior (e.g. a fully adequate education enables a person to be a productive member of society rather than a permanent burden) and what is "fair" (why should a child be discriminated against because his parents happen to live in a poor school district?) The tendency for poor districts to have to impose higher than average levies even to maintain below average education expenditures is deemed objectionable on fairness grounds. In addition, there may be economic behavior complications as discussed below.

If inequities in expenditures per ANB are to be lowered or abolished, then an acceptable expenditure standard must be established. Some consideration of the expenditure standard has previously been given in the section dealing with a statewide property tax. As mentioned there the choice must be somewhat arbitrary. It should depend on the magnitude of benefits derived from education and society's ability to pay for it as well as the relation between cost and district size, and between expenditure and educational quality discussed previously.¹ Using the current average level of educational expenditures per ANB as the standard for reforming levels of future expenditures assumes that current expenditure decisions are reflecting these causal forces. As mentioned before, additional empirical information concerning such matters as the relationship between cost and district size and between expenditures and educational quality is needed before determining whether the current pattern of outlays is really appropriate.

¹. Economists often find it meaningful to think of education as investment in human capital. It is interesting to note that most of the studies estimating the rate of return on this investment place it between ten and fifteen percent annually, suggesting that past levels of expenditure have been a good investment.

At both the elementary and high school levels, present expenditures per ANB tend to diminish, but at a decreasing rate, as ANB rises. For elementary districts, an approximation of average general expenditures per ANB (E) is given by the equation,

$$E = \$620 + \$\frac{4,107}{\text{ANB}}^2$$

The corresponding equation for the state's 165 high school districts is $E = \$762 + \$\frac{44,345}{\text{ANB}}^3$

These equations are noticeably similar to the relationships between expenditures and ANB in the existing Montana School Foundation Program.

The equation $E = \$423 + \$\frac{5,173}{\text{ANB}}$ and $E = \$638 + \$\frac{26,660}{\text{ANB}}$ approximate the relations formed between general expenditures and ANB in the respective foundation schedules. Figures 1 and 2 in the Appendix show the similarity between these schedules and the actual expenditure patterns summarized by the predictor equations. The similarity raises some doubt concerning the accuracy of the actual expenditure levels on which the predictor equations are based as indications of the proper level of expenditures. The actual expenditures probably are reflecting the requirements of the foundation program rather than community demand for education and relationship between cost and ANB. On the other hand, the present foundation schedule may reflect well the level of the public's demand for education and the relation between district size and cost per pupil. For a lack of better guidelines, the predictor equations will be used as the standard for expenditures in the balance of this study.

Using the predictor equations to determine future outlay levels will obviously alter expenditures in the various school districts. Higher expenditures, if unaccompanied by compensating tax increases, may have the effect of making a district a more attractive place to live and raising property values, while lower expenditures may tend to do the opposite. Large budget cuts could also produce severe adjustment problems in affected districts. While continuing to allow districts to spend more than specified in the foundation schedule would reduce the number and size of expenditure cuts (as well as continue expenditure inequities), the accompanying higher taxes would undoubtedly limit the voted levies. Although precise information

2. The least squares regression equation for the 1971-72 data from the 487 operating elementary districts is

$$E = \$599 + \$\frac{4,107}{\text{ANB}} \quad \text{The value of } r^2 = .644,$$

i.e., 64 percent of the variation in expenditures is associated with variation in ANB. However, actual expenditures were less than those predicted by the equation for several large school districts, meaning that use of the equation as an expenditure standard would make total expenditures an average of \$21 less per ANB than at present. To keep total expenditures constant, this \$21 was added to the constant term of the equation making it \$620.

3. In this case the actual equation was $E = \$734 + \$\frac{44,345}{\text{ANB}}$; $r^2 = .764$.

Actual outlays exceeded the predicted aggregate by \$28 per ANB, and the predictor equation was adjusted accordingly.

about the nature of the effects from spending changes is lacking, the magnitude of the effects is likely to be proportionate to the changes. Consequently, the change (Δ) in the general expenditure of each of the state's school districts which would result from spending the amount specified by the predictor equations, rather than the 1971-72 amount, is shown in column two of Tables 1 and 2 in the Appendix.

The large expenditure changes which would result in some districts may be noted. For example, requiring each district to spend the statewide average per ANB would make it necessary for the Great Falls high school district (Cascade County District A) to slash its general expenditures from \$902 per ANB to \$770. A cut of this magnitude could seriously hurt the quality of education that the district's residents have voted to fund. It may be noted that the district's taxable value per ANB lies in the bottom fifth of the state's high school districts, while its mill levy is in the top fifth. Nevertheless, were the dictates of Serrano and Rodriguez to be rigidly enforced, the only way to avoid this type of situation would be a large increase in the foundation schedule. This increase would have to be sufficiently large to avoid drastic cuts in any district's outlays. The result would be a substantial increase in educational spending and correspondingly higher taxes. On the other hand, less rigid enforcement of the Rodriguez rule might allow districts a permissive or voted levy up to some maximum percentage of the mandatory expenditure schedule. For instance, discretionary expenditures of an added 15 percent would necessitate a general expenditure cut of only \$16 per ANB in the Great Falls district, rather than the \$132 previously discussed.

Each of the alternative financing arrangements to be considered will also change tax rates from district to district. It may be recalled that this is one of the goals of the alternatives. Where possible, district mill levy changes are calculated for each of the alternatives.

While the tax level changes themselves are of interest, their effects on real estate values are probably of even more potential importance. As tax levels are made more equal among districts and counties, wealthier districts which have been able to finance their schools with low tax rates will find their advantage reduced or eliminated. Higher taxes generally mean lower real estate values, and conversely. These results occur via a process called capitalization. That which gives value to real estate (or any asset) is its expected future earning power. Whether the earnings come from rental payments, use of property in a business venture, or use of the property by the owner himself (as in the case of a home), is irrelevant. Without any expectations of future earnings, property is worthless. Factors such as the current and expected future market rate of interest and the degree of risk involved determine the relation between a property's expected earnings in a typical year (often its present yearly earnings) and its market value. For example a bond yielding \$70 a year in interest might have a market value of \$1,000. In this case the so-called capitalization ratio, a ratio of value to expected yearly income, is about fourteen.

Let us assume that a piece of real estate produces net income of \$1,000 per year and is expected to produce at this rate indefinitely. If capitalization ratio for this sort of property is twelve, the real estate would be

worth \$12,000. Now, assume that a new tax of \$200 yearly is suddenly imposed on the property, and is expected to continue for the foreseeable future. If the owner was getting all the income he could from the real estate in the first place, it is unlikely he could pass much, if any, of the tax on to someone else.⁴ His yearly income would be cut to \$800, and the property would no longer be worth \$12,000. With a capitalization ratio of twelve, it would be worth only \$9,600. Note the reduction in value is the capitalization ratio times the tax change.⁵

Because of this process, which is termed capitalization, we may expect property taxes to be reflected in real estate values. Property taxes have existed as long as state government in Montana, so the prices that current property owners have paid for real estate have reflected property taxes. Subsequent increases in property taxes not already anticipated and accounted for at the time of purchase will reduce real estate values from what they otherwise would be and discriminate against property owners. On the other hand, decreases in property taxes previously capitalized in purchase prices would cause windfall gains to property owners. The property owners would have gains in their property values they did not bargain for when they purchased the property. Since property taxes existed before the birth of any present individual Montana property owner, some capitalization surely existed when each present owner acquired his property.

All of the alternative plans for financing public schools discussed here will change mill levies in most districts and thus will tend to be capitalized in real estate values. Where taxes go up, property owners will receive windfall losses, and vice versa. Since real estate owners are normally not considered a group which should be discriminated against or in favor of, these windfalls deserve examination on grounds of tax fairness. The larger the windfalls, the more likely there will be charges of unfairness. In the following section, the average change in real estate values in each county and, where possible, district resulting from each alternative will be calculated. These estimates will provide an indication of whether the amount of capitalization is sufficient to be a serious disadvantage of the alternative.

The magnitude of the mill levy change in a district is the first

4. This statement assumes that actual market value of the real estate is the basis for tax assessment. The supply of land is perfectly fixed. When the supply of something is perfectly fixed, economic analysis can show that a property tax on it cannot cause higher prices (rents) when real estate owners attempt to maximize their incomes. Similarly, for considerable periods of time the supply of improvements to real estate are quite constant. In most communities the amount of new construction in any one year is only a small percentage of the total buildings in existence. Under these circumstances rents can go up by only a small portion of the tax.

5. Empirical research by economists has yielded results similar to this example. See R. Stafford Smith, "Property Tax Capitalization in San Francisco", National Tax Journal XXIII (June 1970), pp. 177-91 and John H. Wicks, Robert A. Little, and Ralph A. Beck, "A Note on Capitalization of Property Tax Changes", National Tax Journal XXI, (September 1968), pp. 263-65.

requirement for estimating capitalization. Actual mill levies for 1971-72 and data for calculating levies under each alternative were obtained from Dolores Colburg, Superintendent of Public Instruction, "Part 1: A Study of Basic Educational Program Funding Methodology in Montana", January 1972. The calculations were made according to the particular provisions of each alternative. Actual levies were subtracted from the computed levies for each alternative to estimate levy changes.

In Montana mill levies are applied to a taxable value which is a fraction of market value. For most real estate the Board of Equalization guideline is that property be assessed at 40 percent of market value for tax purposes. Then by statute the assessed value of the real estate is multiplied by 30 percent to determine taxable value. If the Board of Equalization guideline is followed, the mill levy is applied to 12 percent of market value. Stated another way, the effective rate of the tax on market value would be only 12 percent of a mill levy set by local governments if the local levy was against taxable value.

In practice the average level of assessment in each county is not equal to 40 percent. Since 1965 the Board of Equalization has conducted a study of how assessed values compare to market values in the various counties. To do this, prices for parcels of property which have actually been sold have been compared with the market values set by tax assessors. The studies have been generally limited to sales of residential property and certain types of land, since there are not enough transactions of other kinds of real estate to obtain valid results. State officials have gathered the actual data for the study through forms filled out by those buying and selling the real estate.

In this manner data has been gathered in sufficient quantity in 42 of the 56 counties to estimate the average ratio of sales to assessed values and the typical amount by which the ratios of individual transactions diverge from the average ratio. This divergence can be conveniently expressed as an average of the percentages by which individual ratios diverge from the average ratio for the county--the so-called coefficient of dispersion. The average county ratios range from 22.2 to 58.2 percent, with an overall average for the 42 counties of 35.2 percent. The coefficients of dispersion range from 8.4 to 41.8 percent, with a 42 county average of 20.7 percent.

The average ratio in each of the 42 counties was used to calculate the effective percentage of tax on the market value of real estate. Because the average ratios were based on sales of only certain kinds of real estate and data was not gathered over an identical period of time in each county, some error undoubtedly exists in the numbers. However, they are by far the best available. For the fourteen counties for which ratios could not be obtained in the Board of Equalization study, the ratio is assumed to be the average of the ratios for the 42 counties, 35.2 percent.⁶

6. Adoption of any one of the alternatives discussed in this paper, in conjunction with the provisions of the new Montana Constitution pertaining to property tax assessment, might motivate additional efforts toward equalizing intercounty assessment levels. Equalization of this kind would have capitalization effects of its own, and would alter the amount of capitalization from tax rate changes. There would tend to be less capitalization of tax changes in districts which now have higher than average assessment levels, and vice versa.

As previously discussed, a change in the effective percentage of tax on the market value of real estate must be multiplied by the capitalization ratio to estimate the effect of the change on the real estate's market value. The capitalization ratio depends on the expected market rate of interest and degree of risk involved. The lower the interest rate and risk, the higher the capitalization ratio, and vice versa. In this paper a capitalization ratio of twelve is used, which assumes a rate of return on real estate of 8.33 percent. These figures seem to be an appropriate estimate, considering contemporary real estate markets and the results of capitalization studies by economists.

An example may be both helpful and interesting. In 1971-72 the average mill levy in Montana to finance elementary and high schools was approximately 86 mills (or 8.6 percent of taxable value). The average ratio of sales to assessment value for real estate was about 35 percent. These figures yield an average effective tax rate on real estate market value of 0.9 percent (.086 times 0.35 times 0.3--the statutory classification factor). Now, let us assume a proposal to finance schools wholly with sales and/or income taxation to eliminate using the property tax for education. With a capitalization ratio of twelve, that would raise average real estate values in the state by nearly eleven percent (12 times .009)! Since the prices that real estate owners have paid for their property have generally accounted for property taxes, eliminating a good portion of these taxes would give the owners large windfall gains. Not all real estate holders would receive the same unexpected gain. Those whose property is assessed at greater than the average percentage of market value and/or is located in high tax districts would receive larger gains--possibly as much as 20 percent or more. Owners in opposite circumstances would receive gains less than the average. These results furnish another reason why only alternatives which retain the property tax as a major revenue source are considered in this paper. (The previously mentioned reason is the great increases in other taxes which would be necessary to replace property taxation).⁷

Effects on Individual Districts and Counties

Let us now turn to consideration of the specific effects that the various alternative school financing plans would have in Montana. There are many conceivable variations of the alternatives. In order to keep the number of computations and results manageable, it was necessary to assume one set of specifications for each alternative. These assumptions are spelled out below for each alternative. Where appropriate the different results to be expected from different assumptions are discussed.

These alternatives apply only to general fund expenditures of school districts and the taxes to pay for these general expenditures. Excluded from consideration are transportation, school bus depreciation, elementary tuition, teachers retirement, debt service, leased facilities, and post-secondary

7. On the other hand, this analysis provides an argument for financing any large scale increases in education spending from sources other than the property tax. If spending is to go up faster than taxable valuation, property tax financing would require increased mill levies. Capitalization of these higher taxes would cause arbitrary reductions in property values, just as tax elimination would produce windfall gains.

vocational-technical center funds. Both the court cases providing the impetus for investigating alternative school finance plans and the existing Montana School Foundation Program deal only with general fund finances. It is therefore assumed that alternatives which ignore non general fund expenditures will be judicially acceptable. Should subsequent court cases require reform of the non general expenditures, the analysis of this paper would not be greatly altered because of the relatively large size of general fund compared with other types of expenditures.

1. Statewide Property Tax

For analyzing this and alternatives two and four, it is assumed that each district's expenditure per ANB is the average outlay for school districts of its size as estimated by the predictor equations presented above. The same schedule of average expenditures provides the basis for alternatives three and five. Column one of Appendix Tables 1 and 2 show these assumed expenditures. The average expenditures for each county are calculated by summing total expenditures in each of the county's districts and dividing by countywide ANB. Column two shows the amounts by which these assumed outlays differ from the present level of expenditures per ANB. (For example, expenditures would be \$836 per ANB in Beaverhead County District No. 1, an increase of \$213 per ANB over the existing level of \$623 per ANB).

It may be noted that some of the changes are sizeable. If the principles of the Serrano case were not stringently enforced, allowing districts an additional permissive or voted levy would reduce the magnitude of the expenditure decreases in many districts, as discussed previously. This would increase total education outlays in the state as well as total property taxation. On the average, real estate values would tend to fall because of the higher taxes. A majority of this diminution in property values would occur in wealthier districts. It is these districts which tend to have lower than average tax rates and higher than average expenditures. The statewide levy would raise taxes and lower property values in these districts. Further tax increases would be required to maintain the above average outlays per ANB. The average amount of change in real estate values in the state's school districts would rise, since the capitalization effects tend to be cumulative in the wealthy districts. Allowing districts to impose discretionary levies would retain some inequality in expenditures per ANB between rich and poor districts, as previously discussed.

To spend the same amount for elementary and high schools as was budgeted in 1971-72 would require mill levies of 52.71 and 33.45 respectively, assuming that the total tax base, state aid, and other sources remained the same. (Dividing total general expenditures by total taxable value yielded these figures). These levies would replace the existing countywide mandatory levies, county deficiency levies, permissive district levies, and voted district levies. While the average level of tax would be the same as at present, there would be mill levy changes in most individual districts and counties, compared to the actual 1971-72 levies. The third column of Tables 1 and 2 shows these tax changes. Column four shows the estimated alternation in real estate values which would result from capitalization of the tax changes. (Again for example, the levy for elementary school general funding would go up by 10.5 mills from 42.2 to 52.7 mills in Beaverhead County, District No. 1.

This tax increase would lower average real estate values in the district by 1.3 percent). The estimation procedure is described in the previous section. In absolute terms (ignoring plus and minus signs) the average of these district property value changes is 2.0 percent for elementary and 0.8 percent for high school districts. Column five of Table 2 lists the estimated effect on real estate values of the combined tax rate changes of each high school district and the elementary district in which the high school(s) itself is located. The absolute average of these value changes is 2.1 percent. This figure is less than the sum of the above two averages for two reasons: (1) high schools usually are located in the larger elementary districts, which tend to have smaller than average value changes, and (2) in some locations elementary and high school levies would move in opposite directions.

These figures indicate that in most cases there would not be large windfall gains or losses to property owners from the replacement of local school levies with a statewide levy. A statewide levy would consequently not be strongly objectionable from the viewpoint of being non-neutral toward property owners with respect to each other and to the rest of the populace. In fact, the fairness implications on real estate owners may be even less than indicated by the figures above. There is a statistically significant, although low, ($r^2 = .10$) correlation between the property value changes under this alternative and expenditures per ANB. Those districts experiencing tax increases would tend to have increased outlays per ANB, and vice versa. Increased school spending might make a district a more attractive place to live thus offsetting some of the adverse effects of higher taxes. Completely replacing local levies with a statewide tax as assumed for this analysis here would abolish inequalities in expenditures per ANB not related to school district size. Local discretion would be curtailed, and poor and rich districts would have identical school expenditures and taxes.

2. Increasing the Basic County Levy

As discussed in the first part of this paper, raising the mandatory countywide levy works toward equalizing tax levels among poor and wealthy districts by giving relatively more state aid to the former and less to the latter districts. The higher the minimum levy to be eligible for state equalization aid, the greater the equality. Those wealthy counties which can finance the foundation level of support with less than the minimum levy would have lower than average levies. It is in the varying levies that this alternative differs from a statewide tax. With a statewide levy property taxes from the wealthiest counties directly subsidize the other counties, while this would not be the case with increased countywide levies. As a result, this alternative would be inconsistent with the rule of the Serrano case that wealthy districts may not have lower levies to finance a given or higher standard of school expenditures than poor districts. Only if this principle of the Serrano case were not rigidly enforced would the alternative be acceptable.

For the purpose of making district by district calculation, mandatory levies of 39 and 24 mills are assumed for elementary and high school districts, respectively. These figures lie approximately half way between the mandatory levies under the existing foundation program and the statewide levies under

alternative one. Expenditure levels in the foundation schedule are assumed to be the present average for districts of each size, with no discretionary levies and spending. In those few counties with sufficient tax base to obtain the specified expenditure level with the mandatory levy, this levy (along with interest and income funds, etc., as presently) would be the sole source of funding. The differences between the total money needed to meet the expenditure levels and the amount raised by the mandatory levies would be summed for the remaining counties. Dividing this total by the total amount of state aid and subtracting from 100 percent yields the percentage of the above difference still to be obtained. This amount would be raised by deficiency levy in each county. The result would be interdistrict and intercounty expenditure equality, and, with reduced differences in levies among counties. School levies would be uniform within each county.

Other variations of this alternative are possible. Individual districts could be permitted to impose discretionary levies, with or without vote. The results of these levies would be similar to those produced by discretionary levies with a statewide levy which are discussed in the previous subsection. Different foundation schedules are also possible. To be financially consistent the total dollar cost of the foundation schedule would have to be at least as great as the sum of the monies yielded by the mandatory countywide levies plus state equalization aid. Lower schedules would probably be accompanied by spending and tax level discretion by local districts. If so, the results would again be similar to those discussed for supplementary discretionary levies accompanying a statewide levy. An example would be mandatory countywide levies for grade and high schools of 30 and 18 mills respectively, a corresponding 20 percent increase in the existing foundation schedule, and retention of the other features of the existing foundation program. Calculation of expenditure and tax rate changes and capitalization for versions of this and other alternatives including discretionary levies would be based on conjecture, since there is no way to determine what each district would decide to do.

Returning to consideration of the alternative as assumed here, the first step was determination of the levy required in each county as described above. These respective levies for elementary and high schools in the counties are shown in the columns one and two of Table 3. In eleven of the counties, the basic levy would be sufficient to pay for the present statewide average level of expenditures per elementary ANB. For high schools, the basic levy would be sufficient in four counties. These levies would apply to all of the districts in a county. The amounts by which these levies would change the tax level in each district are shown by column five of Table 1 and column six of Table 2. The estimated resulting changes in real estate values from the tax changes are shown in the next column of each table. Column eight of the second table shows the estimated combined capitalization from elementary and high school tax changes in the region where high schools are located. The absolute average of the changes is 1.7 percent for elementary districts and 0.8 percent for high school districts. For regions in which high schools are located, the estimated change from both districts is 1.8 percent. Again, tax rate and expenditure changes tended to move in the same direction, suggesting that the alternations in real estate values may be smaller than indicated by these figures.

It may be noted that these estimated capitalization figures are even

smaller than those calculated for a statewide property tax. This comparison reflects the fact that higher basic levies would not give complete intercounty equalization of taxes for education, while a solely statewide tax would. If the mandatory countywide levies were higher than the 39 and 24 mills assumed here, there would be more equalization in tax burdens among counties and districts. Also, the amount of capitalization would be greater. It may be recalled that any foundation schedule could be used with this alternative, as long as the total expenditure caused by the schedule is at least as great as the funds raised by the basic county levies plus state equalization aid. As a result, this alternative has considerable flexibility.

3. Power Equalization

It has previously been pointed out that this alternative by itself would be highly unlikely to equalize fully expenditures among districts since expenditure discretion would be left up to the districts. If the levies were mandatory to finance a given foundation schedule, the results would be quite similar to a statewide levy. Intercounty differences in district size would cause the only difference between the proposals. Counties with small districts would need higher levies to cover the higher costs. Power equalization has received the most attention as a supplement to other expenditure equalizing proposals.

In order to illustrate the character of the proposal, it is assumed that power equalization is used as a supplement to the statewide property tax which constituted alternative one. The supplement's purpose would be to allow local districts discretion to spend more than the foundation level, while reducing inequalities in various district's ability to pay for the added spending. Which districts would spend more than the scheduled amount and how much they would spend is a matter of conjecture. Districts now spending more than the average per ANB may decide to continue spending more to avoid the difficulties of cutbacks in their programs. It is assumed that these districts would maintain their current level of expenditures. As the analysis below shows, this assumption is unrealistic. However, making the assumption will show the problems inherent in this alternative. On the other hand, the assumed foundation schedule based on average expenditures per ANB would already have raised the spending in other districts. How much more these other districts might raise their spending, even if that spending were subsidized, is thus open to question. Arbitrarily it is assumed that these districts would spend the same per ANB as the assumed foundation schedule.

Tables 4 and 5 list the elementary and high school districts respectively now spending more than the average for districts of their size. The extra amount it is assumed they would spend per ANB is shown as an expenditure decrease figure in column two of Tables 1 and 2. On the average in the state during 1971-72 each one mill of levy yielded about \$7.14 per elementary student and \$16.86 per high school pupil. The first column in Tables 4 and 5 shows the amount of additional levy necessary for each district to continue spending the present amount per ANB. Column two shows the number of dollars from the power equalization program which would be spent in the local district. Column three shows the amount by which the extra tax collected in the district exceeds the amount spent, i.e., the amount which is paid to the state fund to subsidize poorer districts. A negative figure indicates an amount by which the receipt from the state fund exceeds the yield from the additional local tax.

The reader may note that in many cases districts would get to spend only a small fraction of their discretionary tax. For example, in district 22 of Powder River County, maintaining the current expenditure level would require a levy of 49.77 mills (\$355 divided by \$7.14) which would yield \$611,000. Of this \$584,000 would be retained by the state fund, and the district would get to spend only \$27,000. In such cases, it is highly unlikely the district would want to impose any power equalization levy. On the other hand, poor districts would be encouraged to do so since they would be subsidized by the state fund. District number 50 in Blaine County would be able to spend an extra \$87,000 by paying only \$25,000 in additional taxes. Whether the state power equalization fund would be solvent is open to question. Should all districts continue to spend at their present level per ANB, the state fund would take in almost \$2,900,000 more than it would pay out, but refusal by wealthier districts to participate could leave a deficit. The likely non-participation of wealthy districts raises serious doubt as to the viability of this alternative as a way of reducing inequalities among districts while leaving some individual district discretion. Even if this alternative worked financially, it would probably conflict with the basic rule of law of the Serrano and Rodriguez cases. If wealthy districts refused to participate, then school expenditures would still be influenced by district wealth. Although the direction of influence would be opposite from the present, Rodriguez specifically prohibits the quality of education from being a function of wealth.

4. Statewide Tax on State Assessed and Certain Other Property

In fiscal 1970, the statewide average mill levy for local government was 177 mills. Since both state and locally assessed utility property is distributed generally throughout the state, it was estimated that the average levy on utilities was also 177 mills. Net proceeds of mines and railroad, pipeline, and airline property tends to be concentrated in areas with lower than average levies. Data gathered by oil industry personnel in the state indicate that the average mill levy on net proceeds from oil wells, the main component of net proceeds, was about 132 mills. The average levy paid by major railroad and pipeline companies was about 162 mills. While industrial property tends to be concentrated, it does not tend to be located in low tax areas. Consequently, the average levy on this type of property was assumed to be the statewide average of 177 mills. Applying these levies to the total taxable value of each of these kinds of property yields about \$48,500,000. Adding this amount to the present amount of state funds and subtracting the sum from the present general school outlay leaves \$34,700,000 to be raised. (The present general school outlay is the total amount needed if the existing average expenditure per ANB in districts of each size is to be the foundation schedule). A statewide levy of 50.4 mills on remaining property (other than state assessed, railroads, etc.) would yield the \$34,700,000.

Other foundation schedules and/or discretionary districts are conceivable. Their results would be similar to those previously discussed. Whether this proposal includes industrial property or is limited to state assessed property would not greatly affect the overall pattern of results, although certain areas would be differentially affected.

It was possible to estimate the effects of this proposal on tax rates and

real estate values only on a county by county basis. Data concerning the distribution of state assessed and industrial property is unavailable for individual school districts. Column three in Table 3 shows the estimated change in the average total mill levy in each county which would result from the proposal. Column four shows the corresponding estimated changes in real estate values. The absolute average of the changes in property values is 3.2 percent. This figure compares with 2.1 percent for a state-wide levy and 1.2 percent for alternative two. (The latter two figures are the absolute average of the 56 countywide average figures). The tax change and capitalization estimates are particularly high in certain counties where a large percentage of the tax base is comprised of state assessed and/or industrial property. Taking this property away from the local tax base means that the tax rates on the remaining tax base must go up markedly to pay for other local services. It may be concluded that while this proposal is no more effective than certain of the other alternatives (one and two) at reducing interdistrict burdens, it would produce more disruption of real estate values and patterns of finance.

5. Countywide Deficiency Levies

To fund 90 percent of the 1971-72 average level of expenditure per ANB (the assumed foundation level to be supported by state equalization aid) would require about \$120.8 million. The mandatory countywide levies of 25 and 15 mills would produce about \$38.6 million. Nontax revenues and carry-over of funds from the previous year amounted to about \$7.4 million. How these miscellaneous monies should be apportioned between countywide equalization and discretionary district outlay would be a legislative policy matter. It was arbitrarily assumed that the fund would be apportioned according to the percentage that the assumed 90 percent of statewide average spending per ANB in a district of given size was to total spending in each particular district in 1971-72. Percentages exceeding 100 were ignored. By these calculations, \$6.3 million of the miscellaneous monies would go toward countywide equalization. Countywide equalization funds would then fall short of the amount needed by \$75.5 million.

The present amount of state equalization aid of \$36.9 million plus the \$6.9 million in interest and income monies would cover 58 percent of the \$75.5 million, leaving 42 percent to be raised by countywide deficiency levies. The sum of the mandatory countywide levies plus these deficiency levies for elementary and high schools respectively are shown in columns five and six of Table 3. Under this alternative, districts could impose permissive and voted levies as at present. It is arbitrarily assumed that districts now spending more than the amount of spending per ANB subject to state aid would continue to spend at their present level. If they did spend this amount an increase in the total expenditure for primary and secondary schools would occur because the remaining districts would experience increased expenditures.

Columns seven and nine of Tables 1 and 2 respectively show the mill levy change in each school district from this alternative. Columns eight and ten of the tables show the estimated changes in real estate values from capitalization of the tax changes. The combined changes in real estate values from elementary and high school tax changes in the communities where high schools are

located are shown in column eleven of Table 2. The respective averages of the changes in real estate values are 1.8, 0.6, and 1.4 percent. A reason why these figures are generally smaller than the corresponding measures for alternatives one and two is that alternative five provides relatively little intercounty equalization. Except for the equalization produced by adding interest and income funds to state equalization aid, and raising the percentage of the foundation schedule subject to state aid from 80 to 90 percent, the equalization in tax levels between poor and rich districts occurs on an intracounty basis. The modified foundation schedule would lower expenditure inequalities among counties and districts, but it would not eliminate them because of the provision for permissive levies. This alternative would thus partly, but not wholly, achieve the principles of the Serrano and Rodriguez cases. Different foundation schedules would be possible and would yield different results as previously discussed. The same conclusion would apply to the question of allowing discretionary district levies. A statewide deficiency levy could be substituted for the countywide deficiency levies, although that would produce the same results as a statewide property tax.

SUMMARY

The rule of law in the Serrano and Rodriguez cases states that "the quality of public schools may not depend on wealth, except for the wealth of the whole state". Conforming with the rule stated in these cases would require a uniform statewide schedule of expenditures per ANB. One such schedule would be the existing average level of spending per ANB by districts of each size. While such a schedule would keep aggregate school expenditures constant, it would significantly cut them in some districts and raise them in others. Continuing to allow districts some discretionary, although limited, expenditure powers could alleviate the disruption to established programs which would result from large spending cutbacks. Discretionary district levies would be allowed only if the rule of law in the Serrano and Rodriguez cases were not rigidly enforced.

Alternatives one, two and five would be feasible, although they vary in the degree to which they would fulfill the Serrano and Rodriguez case principles. Alternative one would both eliminate relationship between school expenditure and district wealth, and equate tax burdens among poor and wealthy districts. The second alternative would leave some differences in tax burdens among counties. However, it is the most flexible of the alternatives, should the Serrano principles not be rigidly enforced. Of the feasible alternatives, the fifth offers the least equalization of intercounty tax burdens.

Alternative three does not appear feasible because wealthy districts would be unlikely to vote optional levies when most of the proceeds would be funneled to other districts. Poor districts would be encouraged to vote levies, leading to a likely deficit in the funding system. Although this alternative would equalize the ability to raise funds, a relation between wealth and expenditures per student would remain. Alternative four would meet the requirements of the Serrano case, but it would greatly disrupt finances for other local purposes and produce considerable changes in real estate values. Alternative one would produce the same benefits with fewer disadvantages.

APPENDICES

Table 1

Estimated Effects in Elementary Districts from Alternatives 1, 2, and 5

District Number and Name	1.	2.	3.	4.	5.	6.
Beaverhead Co.						
1 Millpoint	\$ 836	+\$213	+10.5	-1.3%	+4.6	-0.6%
7 Grant	825	-35	+23.7	-3.0	+17.8	-2.3
10 Dillon	623	+61	+0.5	-0.1	-5.4	+0.7
11 Wise River	752	+78	+11.1	-1.4	+5.2	-0.7
12 Lima	657	-54	+15.5	-2.0	+9.5	-1.2
16 Wisdom	702	-14	+20.3	-2.6	+14.4	-1.8
21 Polaris	1,133	+146	+20.6	-2.6	+14.7	-1.9
24 Jackson	748	+132	+21.6	-2.7	+15.6	-2.0
26 Reichle	962	+130	+23.4	-3.0	+17.5	-2.2
County Ave.	644	+53	+9.1	-1.1	+3.2	-0.4
Big Horn Co.						
1 Decker	1,031	+267	+23.1	-3.0	+24.6	-3.2
2 Pryor	663	-69	+25.4	-3.3	+26.9	-3.5
16 Community	697	+105	+21.7	-2.8	+23.2	-3.0
17H Hardin	623	+12	-1.4	+0.2	+0.1	0
17K Kirby	894	+308	+20.3	-2.6	+21.8	-2.8
27 Lodge Grass	630	+28	+16.7	-2.2	+18.2	-2.3
29 Wyola	649	-48	+12.5	-1.6	+13.9	-1.8
County Ave.	633	+13	+6.5	-0.8	+8.0	-1.0
Blaine Co.						
10 Chinook	628	+96	-10.1	+1.3	-9.1	+1.1
12 Harlem	628	+137	+11.8	-1.5	+13.2	-1.6
14 Cleveland	741	-201	+23.9	-3.0	+25.0	-3.1
15 Maddux	1,989	-481	+21.1	-2.6	+22.2	-2.8
17 Zurich	668	+84	+23.6	-2.9	+24.7	-3.1
24 Lloyd	1,031	+227	+20.7	-2.6	+21.8	-2.7
35 Savoy	1,133	+68	+21.7	-2.7	+22.8	-2.8
36 North Yantic	877	+218	+16.3	-2.0	+17.4	-2.2
41 Lohman	1,076	-3	+19.2	-2.4	+20.3	-2.3
42 Cow Island	1,647	-205	+22.1	-2.7	+31.7	-2.9
43 Turner	655	-126	+7.3	-0.9	+8.3	-1.0
50 Hays	636	-338	+20.3	-2.5	+21.4	-2.7
67 Bear Paw	1,207	+149	+24.7	-3.1	+25.8	-3.2
County Ave.	648	+18	+11.0	-1.4	+12.0	-1.5

1. Assumed foundation schedule (expenditure per ANB).
2. Δ Expenditure per ANB from assumed foundation schedule.
3. Δ Mill levies from alternative 1.
4. Δ Real estate values from alternative 1.
5. Δ Mill levies from alternative 2.
6. Δ Real estate values from alternative 2.

Table 1 (Continued)

District Number and Name	7.	8.	9.	10.
<u>Beaverhead Co.</u>				
1 Millpoint	-3.3	+0.4%	\$12,438	42.2
7 Grant	+12.3	-1.6	43,691	29.0
10 Dillon	-13.3	+1.7	5,988	52.2
11 Wise River	-2.7	+0.3	8,794	41.6
12 Lima	+7.0	-0.9	20,514	37.3
16 Wisdom	+9.5	-1.2	23,537	32.4
21 Polaris	+6.8	-0.9	33,699	32.1
24 Jackson	+7.7	-1.0	25,084	31.2
26 Reichle	+9.6	-1.2	39,569	29.3
County Ave.	-3.4	+0.4	9,155	43.6
<u>Big Horn Co.</u>				
1 Decker	+17.5	-2.3	64,355	29.6
2 Pryor	+30.7	-4.0	7,825	27.3
16 Community	+16.1	-2.1	14,976	31.0
17H Hardin	-7.0	+0.9	5,749	54.1
17K Kirby	+14.7	-1.9	22,849	32.4
27 Lodge Grass	+16.5	-2.1	4,460	36.0
29 Wyola	+6.8	-0.9	7,446	40.3
County Ave.	+2.2	-0.3	6,300	46.2
<u>Blaine Co.</u>				
10 Chinook	-16.1	+2.0	3,901	62.9
12 Harlem	+5.9	-0.7	3,141	40.9
14 Cleveland	+27.8	-3.5	23,487	28.8
15 Maddux	+24.6	-3.1	65,944	31.6
17 Zurich	+17.7	-2.2	11,439	29.1
24 Lloyd	+14.8	-1.8	28,888	32.0
35 Savoy	+16.4	-2.0	71,635	31.0
36 North Yantic	+10.4	-1.3	22,631	36.4
41 Lohman	+15.6	-1.9	41,118	33.5
42 Cow Island	+31.4	-2.8	49,247	22.1
43 Turner	+15.5	-1.9	11,308	45.5
50 Hays	+14.4	-1.8	376	32.4
67 Bear Paw	+22.1	-2.3	66,380	28.0
County Ave.	+8.3	-1.0	5,790	41.8

7. Δ Mill levies from alternative 5.
8. Δ Real estate values from alternative 5.
9. Taxable value per ANB, 1971-72.
10. Total school levy, 1971-72.

Table 1 (Continued)

District Number and Name	1.	2.	3.	4.	5.	6.
<u>Broadwater Co.</u>						
7 Townsend	\$ 630	+\$127	+12.1	-1.5%	+4.8	-0.6%
13 Crow Creek	713	+143	+21.5	-2.7	+14.3	-2.7
15 Toston	767	+93	+20.4	-2.6	+13.2	-1.7
County Ave.	645	+126	+14.5	-1.8	+7.3	-0.9
<u>Carbon Co.</u>						
1 Red Lodge	620	-49	-4.2	+0.5	-16.1	+2.0
2 Bridger	635	-14	-3.5	+0.4	-15.4	+2.0
7 Joliet	651	+45	+5.0	-0.6	-6.9	+0.9
9 Jackson	825	+27	+19.5	-2.5	+7.6	-1.0
10 Luther	731	+213	+20.3	-2.6	+8.4	-1.1
23 Roberts	683	+96	+18.9	-2.4	+6.9	-0.9
28 Boyd	762	+104	+15.1	-1.9	+3.2	-0.4
30 Fromberg	650	+98	+11.6	-1.5	-0.3	0
33 Edgar	795	+10	+2.7	-0.3	-9.2	+1.2
34 Belfry	650	-332	+14.9	-1.9	+3.0	-0.4
County Ave.	655	-23	+7.8	-1.0	-4.2	+0.5
<u>Carter Co.</u>						
1 Hammond	862	-9	+22.8	-4.6	+4.9	-1.0
7 Schofield	936	+295	+26.8	-5.4	+9.0	-1.8
8 Johnston	1,441	-41	+26.8	-5.4	+9.0	-1.8
10 Tee Dee	1,076	+278	+25.2	-5.1	+7.4	-1.5
11 Albion	962	+287	+22.2	-4.5	+4.3	-0.9
14 Lone Pine	757	-15	+26.8	-5.4	+9.0	-1.8
15 Ekalaka	645	-120	+1.3	-0.3	-16.5	+3.3
22 Ridge	936	+295	+23.4	-4.7	+11.5	-1.1
27 Capitol	784	-133	+13.0	-2.6	-4.8	+1.0
46 Mill Iron	962	+358	+26.8	-5.4	+9.0	-1.8
53 Hawks Home	1,031	+175	+19.2	-3.9	+1.4	-0.3
56 Alzada	848	-85	+21.2	-4.3	+3.4	-0.7
County Ave.	744	-18	+17.2	-3.5	-0.6	+0.1
<u>Cascade Co.</u>						
1 Great Falls	620	-45	-19.0	+2.4	-6.3	+0.8
3 Cascade	636	+69	+8.4	-1.1	+21.1	-2.7
5 Stockett	641	+76	+2.5	-0.3	+15.2	-1.9
10 Armington	742	+127	+9.4	-1.2	+22.1	-2.8
23 Monarch	848	-282	-13.5	+1.7	-0.8	+0.1
29 Belt	636	+43	+2.3	-0.3	+14.9	-1.9
35 Neihart	936	-62	-23.2	+2.9	-10.5	+1.3
39 Simms	662	+89	+2.1	-0.3	+14.7	-1.9
53 Calvert	1,133	+207	+17.0	-2.2	+29.7	-3.8

1. Assumed foundation schedule (expenditure per ANB).
2. Δ Expenditure per ANB from assumed foundation schedule.
3. Δ Mill levies from alternative 1.
4. Δ Real estate values from alternative 1.
5. Δ Mill levies from alternative 2.
6. Δ Real estate values from alternative 2.

Table 1 (Continued)

District Number and Name	7.	8.	9.	10.
<u>Broadwater Co.</u>				
7 Townsend	-3.3	+0.4%	\$ 8,533	40.7
13 Crow Creek	+6.2	-0.8	16,890	31.2
15 Toston	+5.1	-0.6	21,703	32.3
County Ave.	-0.8	+0.1	10,039	38.2
<u>Carbon Co.</u>				
1 Red Lodge	-11.7	+1.5	8,395	56.9
2 Bridger	-14.6	+1.8	8,689	56.2
7 Joliet	-15.0	+1.9	6,290	47.7
9 Jackson	+4.1	-0.5	11,677	33.2
10 Luther	+0.3	0	11,009	32.4
23 Roberts	-1.2	+0.2	15,021	33.9
28 Boyd	-5.0	+0.6	11,476	37.6
30 Fromberg	-8.4	+1.1	7,385	41.1
33 Edgar	-11.9	+1.5	13,047	50.0
34 Belfry	+4.3	-0.5	38,357	37.8
County Ave.	-5.0	+0.6	12,375	45.0
<u>Carter Co.</u>				
1 Hammond	+1.8	-0.4	34,125	30.0
7 Schofield	+3.2	-0.6	9,267	25.9
8 Johnston	+4.9	-1.0	86,449	25.9
10 Tee Dee	+1.6	-0.3	47,056	27.5
11 Albion	-1.5	+0.3	25,776	30.6
14 Lone Pine	+8.6	-1.7	13,294	25.9
15 Ekalaka	-4.1	+0.8	9,579	51.4
22 Ridge	-0.2	0	38,175	29.3
27 Capitol	+5.2	-1.0	13,320	39.7
46 Mill Iron	+3.2	-0.6	14,177	25.9
53 Hawks Home	-4.4	+0.9	32,434	33.5
56 Alzada	+2.7	-0.5	33,525	31.5
County Ave.	+0.6	-0.1	17,277	35.5
<u>Cascade Co.</u>				
1 Great Falls	+9.4	-1.2	4,398	71.7
3 Cascade	+15.2	-1.9	10,174	44.3
5 Stockett	+9.3	-1.2	5,424	50.2
10 Armington	+16.2	-2.1	8,482	43.3
23 Monarch	+28.0	-3.5	10,548	66.2
29 Belt	+11.3	-1.4	9,057	50.5
35 Neihart	-1.6	+0.2	10,519	75.9
39 Simms	+8.9	-1.1	4,685	50.7
53 Calvert	+23.8	-3.0	9,011	35.7

7. Δ Mill levies from alternative 5.
8. Δ Real estate values from alternative 5.
9. Taxable value per ANB, 1971-72.
10. Total school levy, 1971-72.

Table 1 (Continued)

District Number and Name	1.	2.	3.	4.	5.	6.
<u>Cascade Co. (cont.)</u>						
72 Portage	\$1,441	-\$819	+18.3	-2.3%	+31.0	-3.9%
74 Vaughn	645	+54	-7.7	+1.0	+5.0	-0.6
82 Ft. Shaw	649	+98	+1.5	-0.2	+14.2	-1.8
85 Ulm	653	-11	-35.6	+4.5	-29.9	+2.9
95 Deep Creek	1,989	-481	+20.8	-2.6	+33.4	-4.2
96 Mountain Valley	1,441	+66	+17.1	-2.2	+29.8	-3.8
97 Sun River	655	+68	+0.3	0	+13.0	-1.6
County Ave.	624	-36	-15.8	+2.0	-3.1	+0.4
<u>Chouteau Co.</u>						
1 Ft. Benton	627	+39	+0.1	0	-15.6	+1.6
7 Loma	894	+126	+28.6	-2.8	+12.9	-1.3
11 Big Sandy	635	-34	+10.7	-1.1	-5.1	+0.5
26 Warrick	1,441	-41	+15.2	-1.5	-0.5	0
28 Highwood	679	-121	+15.5	-1.5	+0.2	0
37 Eskay	1,307	+70	+7.2	-0.7	-8.5	+0.8
44 Geraldine	647	-81	+18.1	-1.8	+2.4	-0.2
49 Elim	1,647	-836	+28.6	-2.8	+12.9	-1.3
56 Carter	877	-791	+28.6	-2.8	+12.9	-1.3
59 Knees	1,133	+68	+28.3	-2.8	+12.6	-1.3
99 Benton Lake	1,133	-545	+23.2	-2.3	+7.5	-2.3
County Ave.	660	-23	+14.5	-1.4	-1.2	+0.1
<u>Custer Co.</u>						
1 Miles City	622	-15	-24.5	+2.5	-18.5	+2.0
3 Kircher	676	+133	+24.8	-2.7	+28.8	-3.2
9 Locate	877	+313	+24.8	-2.7	+28.8	-3.2
11 Garland	1,133	+207	+18.8	-2.1	+22.8	-2.5
13 Trail Creek	1,076	+272	+20.3	-2.2	+24.3	-2.7
16 Kimball	791	-444	+19.6	-2.2	+23.6	-2.6
31 Knowlton	1,207	+149	+20.9	-2.3	+24.9	-2.7
38 Cottonwood	1,305	+219	+21.3	-2.3	+25.2	-2.8
42 Ismay	936	+295	+21.5	-2.4	+25.5	-2.8
43 Moon Creek	1,441	-24	+22.4	-2.5	+26.4	-2.9
63 Kinsey	676	+53	+20.3	-2.2	+24.3	-2.7
82 Twin Buttes	1,066	+243	+24.8	-2.7	+28.8	-3.2
83 Ash Creek	894	-94	+22.6	-2.5	+26.6	-2.9
86 Foster Creek	825	+61	+18.5	-2.0	+22.4	-2.5
County Ave.	696	-3	-5.1	+0.6	-1.2	+0.1
<u>Daniels Co.</u>						
1 Scobey	631	-6	-5.5	+0.8	-11.7	+1.6
2 Peerless	682	-299	-15.9	+2.2	-22.1	+3.1
6 Whitetail	778	-287	+8.2	-1.1	+2.0	-0.3
7 Flaxville	663	+4	+13.8	-1.9	+7.6	-1.1
County Ave.	649	-50	-2.8	+0.4	-9.0	+1.2

1. Assumed foundation schedule (expenditure per ANB).
2. Δ Expenditure per ANB from assumed foundation schedule.
3. Δ Mill levies from alternative 1.
4. Δ Real estate values from alternative 1.
5. Δ Mill levies from alternative 2.
6. Δ Real estate values from alternative 2.

Table 1 (Continued)

District Number and Name	7.	8.	9.	10.
<u>Cascade Co. (cont.)</u>				
72 Portage	+30.2	-3.8%	\$161,509	34.4
74 Vaughn	-0.9	+0.1	4,772	60.4
82 Ft. Shaw	+8.3	-1.1	4,154	51.2
85 Ulm	-8.2	+1.0	3,701	88.3
95 Deep Creek	+30.7	-3.9	205,219	32.0
96 Mountain Valley	+26.3	-3.3	32,573	35.6
97 Sun River	+7.1	-0.9	6,073	52.4
County Ave.	+9.8	-1.2	4,698	68.5
<u>Chouteau Co.</u>				
1 Ft. Benton	-20.3	+2.0	5,996	52.6
7 Loma	+4.7	-0.5	37,348	24.1
11 Big Sandy	-7.1	+0.7	15,753	42.1
26 Warrick	+0.3	0	20,600	37.5
28 Highwood	-1.1	+0.1	25,278	37.2
37 Eskay	-11.0	+1.1	10,464	45.5
44 Geraldine	+0.3	0	21,723	34.6
49 Elim	+11.9	-1.2	138,693	24.1
56 Carter	+8.6	-0.9	64,059	24.1
59 Knees	+4.7	-0.5	108,358	24.4
99 Benton Lake	+3.6	-0.4	135,112	29.5
County Ave.	-4.3	+0.4	15,195	38.2
<u>Custer Co.</u>				
1 Miles City	-11.4	+1.3	5,014	75.2
3 Kircher	+21.1	-2.3	16,301	27.9
9 Locate	+21.1	-2.3	28,050	27.9
11 Garland	+15.1	-1.7	24,972	33.9
13 Trail Creek	+16.6	-1.8	14,503	32.4
16 Kimball	+38.1	-4.2	20,886	33.1
31 Knowlton	+17.2	-1.9	26,191	31.8
38 Cottonwood	+17.5	-1.9	17,423	31.5
42 Ismay	+17.8	-2.0	23,767	31.2
43 Moon Creek	+20.7	-2.3	80,178	30.3
63 Kinsey	+16.6	-1.8	10,225	32.4
82 Twin Buttes	+21.1	-2.3	41,870	27.9
83 Ash Creek	+24.2	-2.7	30,557	30.1
86 Foster Creek	+15.9	-1.8	17,253	34.3
County Ave.	+1.2	-0.1	7,039	57.9
<u>Daniels Co.</u>				
1 Scobey	-11.5	+1.6	7,745	58.2
2 Peerless	+4.7	-0.6	9,658	68.6
6 Whitetail	+11.5	-1.6	18,672	44.5
7 Flaxville	+7.5	-1.0	7,061	38.9
County Ave.	-4.4	+0.6	8,334	55.5

7. Δ Mill levies from alternative 5.

8. Δ Real estate values from alternative 5.

9. Taxable value per ANB, 1971-72.

10. Total school levy, 1971-72.

Table 1 (Continued)

District Number and Name	1.	2.	3.	4.	5.	6.
<u>Dawson Co.</u>						
1 Glendive	\$ 622	+\$109	-1.2	+0.2%	+0.2	0 %
3 Deer Creek	741	+149	+22.5	-2.9	+24.0	-3.1
10 Yale	757	-22	+24.4	-3.1	+25.9	-3.3
30 Bloomfield	825	-35	+25.2	-3.2	+26.7	-3.4
36 Lindsay	748	-54	+19.9	-2.5	+21.4	-2.7
55 Lervold	1,989	-304	+25.2	-3.2	+26.7	-3.4
67 Union	748	-54	+25.2	-3.2	+26.7	-3.4
68 Morgan Creek	1,647	-205	+20.1	-2.6	+21.6	-2.8
70 Intake	1,031	+267	+21.1	-2.7	+22.6	-2.7
78 Richey	650	-35	+7.5	-1.0	+9.0	-1.2
97 Lower Seven Mile	1,647	+129	+25.2	-3.2	+26.7	-3.4
County Ave.	641	+95	+6.6	-0.8	+8.0	-1.0
<u>Deer Lodge Co.</u>						
4 Warm Springs	836	+215	+25.1	-3.2	+25.8	-3.3
10 Anaconda	622	-121	-18.8	+2.4	-18.1	+2.3
County Ave.	624	-118	-18.7	+2.4	-18.0	+2.3
<u>Fallon Co.</u>						
1 Wills Creek	1,031	+267	+28.0	-3.1	+2.6	-0.3
12 Baker	626	+34	-4.8	+0.5	-30.3	+3.4
17 O'Donnell	993	+278	+28.1	-3.1	+2.7	-0.3
26 Wills	1,076	+253	+22.8	-2.5	-2.6	+0.3
33 Dry Fork	962	+306	+27.3	-3.0	+1.9	-0.2
41 Chimney Creek	825	+61	+23.8	-2.7	-1.6	+0.2
50 Fertile Prarie	862	-23	+27.0	-3.0	+1.5	-0.2
55 Plevna	652	+63	+28.1	-3.1	+2.7	-0.3
County Ave.	658	+50	+20.2	-2.3	-5.2	+0.6
<u>Fergus Co.</u>						
1 Lewistown	623	+86	-0.9	+0.1	-5.0	+0.6
3 Maiden	744	+389	+26.0	-3.3	+21.9	-2.8
11 Brooks	784	+142	+26.0	-3.3	+21.9	-2.8
15 Deerfield	936	+295	+14.9	-1.9	+10.8	-1.4
18 Cottonwood	1,647	-22	+21.2	-2.7	+17.1	-2.2
27 Grass Range	659	-69	+14.6	-1.8	+10.5	-1.3
31 Glengerry	962	+295	+22.6	-2.9	+18.5	-2.3
40 King Colony	848	+321	+18.3	-2.3	+14.2	-1.8
44 Moore	655	-88	+8.8	-1.1	+4.6	-0.6
56 Hilger	757	+114	+20.3	-2.6	+16.2	-2.1
74 Roy	676	-52	+11.3	-1.4	+7.2	-0.9
84 Denton	645	-11	+11.5	-1.5	+7.4	-0.9
97 Coffee Creek	862	+141	+25.1	-3.2	+21.0	-2.7

1. Assumed foundation schedule (expenditure per ANB).
2. Δ Expenditure per ANB from assumed foundation schedule.
3. Δ Mill levies from alternative 1.
4. Δ Real estate values from alternative 1.
5. Δ Mill levies from alternative 2.
6. Δ Real estate values from alternative 2.

Table 1 (Continued)

District Number and Name	7.	8.	9.	10.
<u>Dawson Co.</u>				
1 Glendive	-6.9	+1.0%	\$ 5,070	54.0
3 Deer Creek	+16.3	-2.1	33,297	30.2
10 Yale	+20.3	-2.6	38,375	28.3
30 Bloomfield	+25.0	-2.9	25,479	27.5
36 Lindsay	+18.8	-2.4	24,051	32.8
55 Lervold	+32.2	-4.1	32,725	27.5
67 Union	+19.0	-2.4	15,821	27.5
68 Morgan Creek	+25.9	-3.3	26,340	32.6
70 Intake	+14.9	-1.9	37,536	31.6
78 Richey	+11.0	-1.4	8,945	45.2
97 Lower Seven Mile	+19.8	-2.5	45,102	27.5
County Ave.	+1.8	-0.2	7,040	46.2
<u>Deer Lodge Co.</u>				
4 Warm Springs	+18.1	-2.3	8,083	27.6
10 Anaconda	-0.3	0	7,189	71.5
County Ave.	-0.5	0	7,197	71.4
<u>Fallon Co.</u>				
1 Wills Creek	+1.1	-0.1	649,683	24.7
12 Baker	-27.2	+3.0	6,125	57.6
17 O'Donnell	+1.2	-0.1	211,212	24.6
26 Wills	-4.1	+0.5	20,320	29.9
33 Dry Fork	+0.4	0	117,264	25.4
41 Chimney Creek	-2.5	+0.3	35,486	28.9
50 Fertile Prarie	+1.2	-0.1	85,484	25.8
55 Plevna	+1.2	-0.1	9,485	24.6
County Ave.	-5.5	+0.6	20,579	32.5
<u>Fergus Co.</u>				
1 Lewistown	-10.9	+1.4	5,293	53.6
3 Maiden	+16.0	-2.0	4,750	26.7
11 Brooks	+16.0	-2.0	15,254	26.7
15 Deerfield	+4.9	-0.6	11,472	37.8
18 Cottonwood	+14.5	-1.8	33,686	31.5
27 Grass Range	+12.4	-1.6	14,645	38.1
31 Glengerry	+12.6	-1.6	28,469	30.1
40 King Colony	+8.3	-1.1	12,632	34.4
44 Moore	+7.8	-1.0	16,919	44.0
56 Hilger	+10.3	-1.3	17,958	32.4
74 Roy	+10.1	-1.3	11,830	41.4
84 Denton	+6.4	-0.8	15,487	41.2
97 Coffee Creek	+15.1	-2.0	23,958	27.6

7. Δ Mill levies from alternative 5.8. Δ Real estate values from alternative 5.

9. Taxable value per ANB, 1971-72.

10. Total school levy, 1971-72.

Table 1 (Continued)

District Number and Name	1.	2.	3.	4.	5.	6.
<u>Fergus Co. (cont.)</u>						
103 Christina	\$ 962	\$+210	+21.3	-2.7%	+17.2	-2.2%
104 Spring Creek Colony	862	+317	+24.7	-3.1	+20.5	-2.6
110 Skaggs	1,076	+253	+17.2	-2.2	+13.0	-1.6
115 Winifred	650	+66	+13.5	-1.7	+9.4	-1.2
127 Fergus	913	+301	+24.0	-3.0	+19.9	-2.5
129 Mountain View	1,441	+95	+22.1	-2.8	+17.9	-2.3
146 Warm Spring Creek	913	+301	+26.0	-3.3	+21.9	-2.8
County Ave.	656	+73	+8.9	-1.1	+4.7	-0.6
<u>Flathead Co.</u>						
1 West Valley	657	+98	+7.1	-0.9	+16.7	-2.1
2 Deer Park	702	+86	-5.6	+0.7	+4.0	-0.5
3 Fair-Mont-Egan	668	+90	+5.3	-0.7	+14.8	-1.9
4 Swan River	672	+91	+2.4	-0.3	+12.0	-1.5
5 Kalispell	622	+67	-2.3	+0.3	+7.3	-0.9
6 Columbia Falls	622	+67	+7.5	-1.0	+17.1	-2.2
9 Creston	688	+95	+18.7	-2.4	+28.3	-3.6
10 Cayuse Prairie	668	+139	+11.4	-1.4	+21.0	-2.7
14 Demersville	680	+191	+23.9	-3.0	+33.5	-4.2
15 Helena Flats	660	+89	-5.9	+0.8	+3.7	-0.5
20 Kila	688	+99	+10.8	-1.4	+20.4	-2.6
26 Batavia	680	+212	+23.9	-3.0	+33.5	-4.2
27 Pleasant Valley	936	+141	+12.0	-1.5	+21.6	-2.7
28 Hodgson	791	+136	+17.9	-2.3	+27.5	-3.5
29 Somers	638	+129	+0.7	-0.1	+10.3	-1.3
30 Lakeside	650	-227	+11.0	-1.4	+20.6	-2.6
31 Echo	913	+307	+16.2	-2.1	+25.8	-3.3
38 Bigfork	639	+29	+5.6	-0.7	+15.2	-1.9
39 Boorman	728	+287	+23.9	-3.0	+33.5	-4.2
44 Whitefish	623	+86	-6.9	+0.9	+2.6	-0.3
48 Rousselle	993	+278	+14.7	-1.9	+24.3	-3.1
50 Evergreen	625	+122	-13.3	+1.7	-3.7	+0.5
54 Marion	695	+107	+15.8	-2.0	+25.4	-3.2
58 Olney	674	+72	+20.5	-2.6	+30.1	-3.8
62 Mountain Brook	687	+211	+19.6	-2.5	+29.2	-3.7
County Ave.	633	+80	+2.6	-0.3	+12.2	-1.5
<u>Gallatin Co.</u>						
1 Logan	816	-170	+13.7	-1.4	+20.7	-2.2
3 Manhattan	634	+86	-0.8	+0.1	+6.3	-0.7
7 Bozeman	621	+3	-16.1	+1.7	-9.0	+0.9
15 Willow Creek	704	-180	+9.8	-1.0	+16.8	-1.8
20 Springhill	993	+278	+13.5	-1.6	+20.6	-2.2

1. Assumed foundation schedule (expenditure per ANB).
2. Δ Expenditure per ANB from assumed foundation schedule.
3. Δ Mill levies from alternative 1.
4. Δ Real estate values from alternative 1.
5. Δ Mill levies from alternative 2.
6. Δ Real estate values from alternative 2.

Table 1 (Continued)

District Number and Name	7.	8.	9.	10.
<u>Fergus Co. (cont.)</u>				
103 Christina	+11.3	-1.4%	\$23,353	31.4
104 Spring Creek Colony	+14.6	-1.8	6,568	28.1
110 Skaggs	+7.1	-0.9	14,599	35.6
115 Winifred	+3.5	-0.4	11,347	39.2
127 Fergus	+14.0	-1.8	24,016	28.7
129 Mountain View	+12.6	-1.6	40,881	30.7
146 Warm Springs Creek	+16.0	-2.0	21,813	26.7
County Ave.	+1.3	-0.2	8,722	43.9
<u>Flathead Co.</u>				
1 West Valley	+9.4	-1.2	6,347	45.6
2 Deer Park	-3.3	+0.4	4,806	58.3
3 Fair-Mont-Egan	+7.5	-1.0	6,205	47.5
4 Swan River	+4.7	-0.6	5,403	50.3
5 Kalispell	0	0	5,428	55.0
6 Columbia Falls	+9.8	-1.2	8,795	45.2
9 Creston	+21.0	-2.7	7,016	34.0
10 Cayuse Prairie	+13.7	-1.7	5,331	41.3
14 Demersville	+26.2	-3.3	4,774	28.8
15 Helena Flats	-3.6	+0.5	3,831	58.6
20 Kila	+13.1	-1.7	3,952	41.9
26 Batavia	+26.2	-3.3	2,463	28.8
27 Pleasant Valley	+14.3	-1.8	23,734	40.7
28 Hodgson	+20.2	-2.6	8,924	34.8
29 Somers	+3.0	-0.4	4,393	52.0
30 Lakeside	+34.7	-4.4	8,604	41.7
31 Echo	+18.5	-2.3	8,022	36.5
38 Bigfork	+11.3	-1.4	9,857	47.1
39 Boorman	+26.2	-3.3	2,431	28.8
44 Whitefish	-4.7	+0.6	3,905	59.7
48 Rousselle	+17.0	-2.2	15,454	38.0
50 Evergreen	-11.0	+1.4	2,628	66.0
54 Marion	+18.1	-2.3	14,115	36.9
58 Olney	+22.8	-2.9	6,523	32.2
62 Mountain Brook	+21.9	-2.8	1,236	33.1
County Ave.	+5.6	-0.7	5,854	50.1
<u>Gallatin Co.</u>				
1 Logan	+21.9	-2.3	28,797	39.1
3 Manhattan	-1.2	+0.1	5,539	53.5
7 Bozeman	-4.9	+0.5	5,083	68.8
15 Willow Creek	+22.5	-2.5	13,150	43.0
20 Springhill	+13.1	-1.4	12,557	39.2

7. Δ Mill levies from alternative 5.8. Δ Real estate values from alternative 5.

9. Taxable value per ANB, 1971-72.

10. Total school levy, 1971-72.

Table 1 (Continued)

District Number and Name	1.	2.	3.	4.	5.	6.
<u>Gallatin Co. (cont.)</u>						
21 Maudlow	\$ 848	+\$321	+24.9	-2.6%	+32.0	-3.3%
22 Cottonwood	807	+43	+4.1	-0.4	+11.2	-1.2
24 Three Forks	634	+82	+5.7	-0.6	+12.8	-1.4
25 Pass Creek	936	+295	+18.0	-1.9	+25.1	-2.6
27 Monforton	658	+91	+0.8	-0.1	+7.9	-0.8
35 Gallatin Gateway	659	+90	+9.2	-1.0	+16.2	-1.7
41 Anderson	1,647	-205	+12.1	-1.3	+19.2	-2.0
43 La Motte	692	+101	+10.7	-1.1	+17.7	-1.8
44 Belgrade	628	+57	-10.6	+1.1	-3.5	+0.4
47 Malmborg	1,207	+7	+12.4	-1.3	+19.5	-2.0
69 West Yellowstone	650	+97	+17.5	-1.8	+24.6	-2.6
72 Ophir	1,076	+72	+15.4	-1.6	+22.5	-2.3
75 Amsterdam	913	+1	+24.4	-2.5	+31.4	-3.3
County Ave.	635	+26	-5.5	+0.6	+1.6	-0.2
<u>Garfield Co.</u>						
1 Jordan	638	+151	+13.7	-1.7	+4.5	-0.6
2 Butte Creek	1,207	+303	+25.0	-3.2	+15.7	-2.0
10 Robertson	1,305	+70	+27.3	-3.5	+18.1	-2.3
15 Van Norman	1,305	+80	+22.6	-2.9	+13.5	-1.7
16 Flowing Wells	1,305	+282	+27.3	-3.5	+18.1	-2.3
18 Rock Springs	936	-24	+27.3	-3.5	+18.1	-2.3
19 Pine Grove	862	+149	+27.3	-3.5	+18.1	-2.3
23 Kester	1,405	+225	+22.9	-2.9	+13.7	-1.7
27 Cohagen	737	+156	+24.1	-3.1	+14.9	-1.9
30 Benzien	1,305	+70	+22.9	-2.9	+13.7	-1.7
32 Brusett	936	+295	+21.3	-2.7	+12.1	-1.5
42 Sand Springs	799	+166	+25.8	-3.3	+16.6	-2.1
52 Ross	1,207	+154	+13.0	-1.6	+3.7	-0.5
55 Cat Creek	1,647	-46	+21.2	-2.7	+12.0	-1.5
56 Flat Creek	1,647	+165	+27.3	-3.5	+18.0	-2.3
County Ave.	782	+152	+23.6	-3.0	+14.3	-1.8
<u>Glacier Co.</u>						
8 Babb	664	-323	+6.4	-0.8	-2.2	+0.3
9 Browning	623	-62	+20.7	-2.5	+12.0	-1.4
15 Cut Bank	624	+38	+8.3	-1.0	-0.4	0
50 East Glacier Park	683	-157	+8.1	-1.0	-0.5	+0.1
County Ave.	626	-32	+10.8	-1.3	+2.1	-0.3
<u>Golden Valley Co.</u>						
6 Ryegate	676	-95	+16.5	-2.1	-7.7	+1.0
41M Lavina	737	-443	+18.2	-2.3	-5.9	+0.7

1. Assumed foundation schedule (expenditure per ANB).
2. Δ Expenditure per ANB from assumed foundation schedule.
3. Δ Mill levies from alternative 1.
4. Δ Real estate values from alternative 1.
5. Δ Mill levies from alternative 2.
6. Δ Real estate values from alternative 2.

Table 1 (Continued)

District Number and Name	7.	8.	9.	10.
<u>Gallatin Co. (cont.)</u>				
21 Maudlow	+24.5	-2.6%	\$20,229	27.8
22 Cottonwood	+10.1	-1.1	5,923	48.6
24 Three Forks	+5.3	-0.6	9,131	47.0
25 Pass Creek	+17.6	-1.8	18,660	34.7
27 Monforton	+0.4	0	4,715	51.9
35 Gallatin Gateway	+8.7	-0.9	7,252	43.6
41 Anderson	+19.5	-2.0	28,082	40.6
43 La Motte	+10.2	-1.1	5,972	42.1
44 Belgrade	-9.9	+1.0	5,510	63.3
47 Malmborg	+14.6	-1.5	28,269	40.3
69 West Yellowstone	+17.1	-1.8	14,948	35.2
72 Ophir	+16.0	-1.7	36,430	37.3
75 Amsterdam	+24.8	-2.6	80,264	28.4
County Ave.	+1.0	-0.1	6,332	58.2
<u>Garfield Co.</u>				
1 Jordan	-4.1	+0.5	6,112	39.0
2 Butte Creek	+7.1	-0.9	24,449	27.8
10 Robertson	+10.3	-1.3	63,355	25.4
15 Van Norman	+5.9	-0.7	50,681	30.0
16 Flowing Wells	+9.5	-1.2	43,100	25.4
18 Rock Springs	+13.1	-1.7	31,063	25.4
19 Pine Grove	+9.5	-1.2	7,599	25.4
23 Kester	+5.1	-0.6	37,739	29.8
27 Cohagen	+6.3	-0.8	21,327	28.6
30 Benzien	+6.6	-0.8	37,914	29.8
32 Brusett	+3.5	-0.4	21,450	31.4
42 Sand Springs	+8.0	-1.0	25,458	26.9
52 Ross	-4.9	+0.6	14,415	39.8
55 Cat Creek	+10.0	-1.3	31,248	31.5
56 Flat Creek	+9.4	-1.2	32,160	25.5
County Ave.	+6.3	-0.8	14,319	29.2
<u>Glacier Co.</u>				
8 Babb	+16.7	-2.0	10,588	46.3
9 Browning	+31.2	-3.7	2,833	32.1
15 Cut Bank	-4.3	+0.5	11,910	44.5
50 East Glacier Park	+9.7	-1.2	11,012	44.6
County Ave.	+4.9	-0.6	7,025	41.9
<u>Golden Valley Co.</u>				
6 Ryegate	-10.2	+1.3	23,199	36.3
41M Lavina	-6.4	+0.8	47,377	34.5

7. Δ Mill levies from alternative 5.8. Δ Real estate values from alternative 5.

9. Taxable value per ANB, 1971-72.

10. Total school levy, 1971-72.

Table 1 (Continued)

District Number and Name	1.	2.	3.	4.	5.	6.
<u>Golden Valley Co. (cont.)</u>						
46 Cherry Creek	\$1,647	-\$205	+28.6	-3.6%	+4.5	-0.6%
County Ave.	729	-208	+17.7	-2.2	-6.4	+0.8
<u>Granite Co.</u>						
1 Phillipsburg	663	+163	+13.6	-1.6	+7.0	-0.6
8 Hall	744	-11	+13.2	-1.5	+6.6	-0.8
11 Drummond	647	-17	+11.2	-1.3	+4.6	-0.5
County Ave.	644	+97	+12.5	-1.5	+5.9	-0.7
<u>Hill Co.</u>						
12 Davey	936	+295	+18.6	-2.1	+21.9	-2.4
13 Box Elder	645	+34	+25.0	-2.8	+28.3	-3.1
16 Havre	622	+13	-21.1	+2.3	-17.8	+2.0
24 Hingham	658	-173	-14.3	+1.6	-11.0	+1.2
26 Rudyard	651	-166	-17.7	+1.9	-14.4	+1.6
28 Inverness	669	-216	-12.3	+1.4	-9.0	+1.0
57 Lake View	682	-242	+25.0	-2.8	+28.3	-3.1
61 Oreana	1,305	+70	+22.4	-2.5	+25.7	-2.8
67 Miller	1,031	+71	+20.2	-2.2	+23.5	-2.6
87 Rocky Boy	635	-352	+25.0	-2.8	+28.3	-3.1
88 Kremlin	659	-570	-17.7	+2.0	-14.4	+1.6
County Ave.	634	-58	-14.5	+1.6	-11.3	+1.2
<u>Jefferson Co.</u>						
1 Clancy	643	+13	-12.3	+1.6	-11.8	+1.5
4 Whitehall	631	+79	-5.6	+0.7	-5.2	+0.7
5 Basin	762	-208	-26.1	+3.3	-25.6	+3.1
7 Boulder	640	+13	-5.2	+0.7	-4.7	+0.6
16 Cardwell	683	+11	+11.3	-1.4	+11.7	-1.5
27 Montana City	752	-414	+19.0	-2.4	+19.4	-2.5
County Ave.	658	+19	+0.6	-0.1	+1.1	-0.1
<u>Judith Basin Co.</u>						
12 Stanford	643	+22	+17.8	-2.3	+0.8	-0.1
25 Hobson	647	-32	+3.4	-0.4	-13.6	+1.6
28 Utica	848	-85	+24.4	-3.1	+7.4	-0.9
49 Raynesford	767	+13	+18.8	-2.4	+1.8	-0.2
58 Geyser	673	-146	+14.1	-1.8	-2.9	+0.4
County Ave.	665	-30	+14.8	-1.9	-2.2	+0.3
<u>Lake Co.</u>						
7 Charlo	635	+90	+0.6	-0.1	+13.3	-1.3
8 Arlee	634	+118	+2.3	-0.2	+15.0	-1.5

1. Assumed foundation schedule (expenditure per ANB).
2. Δ Expenditure per ANB from assumed foundation schedule.
3. Δ Mill levies from alternative 1.
4. Δ Real estate values from alternative 1.
5. Δ Mill levies from alternative 2.
6. Δ Real estate values from alternative 2.

Table 1 (Continued)

District Number and Name	7.	8.	9.	10.
<u>Golden Valley Co. (cont.)</u>				
46 Cherry Creek	+5.1	-0.6%	\$30,123	24.1
County Ave.	-7.8	+1.0	31,000	35.0
<u>Granite Co.</u>				
1 Phillipsburg	-1.2	+0.1	7,226	39.1
8 Hall	+2.6	-0.3	20,230	39.5
11 Drummond	+1.9	-0.2	14,990	41.5
County Ave.	+0.6	-0.1	10,428	40.2
<u>Hill Co.</u>				
12 Davey	+16.0	-1.8	17,073	34.1
13 Box Elder	+22.4	-2.5	3,928	27.7
16 Havre	-14.0	+1.5	4,904	73.8
24 Hingham	+8.9	-1.0	9,010	67.0
26 Rudyard	+6.1	-0.7	8,750	70.4
28 Inverness	+10.1	-1.1	11,309	65.0
57 Lake View	+22.4	-2.5	6,338	27.7
61 Oreana	+20.7	-2.3	58,842	30.3
67 Miller	+18.3	-2.0	40,717	32.5
87 Rocky Boy	+1552.0	-100.0	105	27.7
88 Kremlin	+15.7	-1.7	17,003	70.4
County Ave.	-0.9	+0.1	5,581	67.3
<u>Jefferson Co.</u>				
1 Clancy	-10.0	+1.3	5,387	65.0
4 Whitehall	-12.9	+1.6	5,598	58.4
5 Basin	-0.1	0	8,541	78.8
7 Boulder	-3.6	+0.5	6,733	57.9
16 Cardwell	+8.1	-1.0	13,856	41.5
27 Montana City	+18.5	-2.3	53,700	33.8
County Ave.	-0.5	+0.1	8,202	52.1
<u>Judith Basic Co.</u>				
12 Stanford	-5.3	+0.7	17,164	34.9
25 Hobson	-11.9	+1.5	9,515	49.3
28 Utica	+3.3	-0.4	38,144	28.3
49 Raynesford	-3.4	+0.4	19,074	33.9
58 Geyser	-1.2	+0.2	19,019	38.6
County Ave.	-4.9	+0.6	15,840	37.9
<u>Lake Co.</u>				
7 Charlo	+6.3	-0.6	4,003	52.1
8 Arlee	+8.0	-0.8	3,002	50.4

7. Δ Mill levies from alternative 5.
8. Δ Real estate values from alternative 5.
9. Taxable value per ANB, 1971-72.
10. Total school levy, 1971-72.

Table 1 (Continued)

District Number and Name	1.	2.	3.	4.	5.	6.
<u>Lake Co. (cont.)</u>						
22 Elmo	\$ 757	-\$19	+25.0	-2.4%	+37.7	-3.7%
23 Polson	625	+119	+12.3	-1.2	+25.0	-2.4
24 Proctor	862	+317	+16.5	-1.6	+29.2	-2.8
28 St. Ignatius	628	+124	+0.4	0	+13.1	-1.3
30 Ronan	625	+74	+2.9	-0.3	+15.6	-1.5
32J Ferndale	697	+67	+4.0	-0.4	+16.6	-1.6
35 Valley View	862	+251	+15.0	-1.5	+27.7	-2.7
36 Dayton	825	-35	+19.7	-1.9	+32.4	-3.1
41 Rollins	848	+321	+25.0	-2.4	+37.7	-3.7
73 Swan Lake	728	-167	+4.5	-0.4	+17.2	-1.7
County Ave.	636	+100	+8.6	-0.9	+21.2	-2.1
<u>Lewis and Clark Co.</u>						
1 Helena	621	-7	-23.0	+2.5	-12.0	+1.3
2 Kessler	635	+55	-6.6	+0.7	+4.4	-0.5
3 Warren	639	-74	+1.1	-0.1	+12.0	-1.3
4 Canyon Creek	1,207	-271	+20.4	-2.2	+31.4	-3.5
9 East Helena	628	-20	-17.8	+2.0	-6.8	+0.7
13 Wolf Creek	791	-188	+17.4	-1.9	+28.4	-3.1
22 South Ford	993	+278	+23.6	-2.6	+34.6	-3.8
25 Craig	913	+22	+17.0	-1.9	+28.0	-3.1
27 Auchard Creek	757	+163	+13.0	-1.4	+23.9	-2.6
33 Canyon Ferry	993	+110	+16.9	-1.9	+27.9	-3.1
38 Lincoln	644	+108	+11.0	-1.2	+21.9	-2.4
45 Augusta	654	-161	+3.6	-0.4	+14.6	-1.6
County Ave.	628	-7	-12.9	+1.4	-1.9	+0.2
<u>Liberty Co.</u>						
27 Whitlash	836	-14	+27.0	-3.2	+9.9	-1.2
29 Joplin	657	-160	+2.6	-0.3	-14.5	+1.7
33 Chester	633	-162	+4.3	-0.5	-12.7	+1.5
County Ave.	648	-155	+7.0	-0.8	-10.1	+1.2
<u>Lincoln Co.</u>						
1 Troy	629	+116	-1.2	+0.1	+15.6	-2.0
2 Rexford	673	-51	+23.8	-3.0	+40.5	-5.1
4 Libby	622	+64	+3.7	-0.5	+20.5	-2.6
13 Eureka	627	+118	+3.2	-0.4	+20.0	-2.5
14 Fortine	666	+44	+23.8	-3.0	+40.5	-5.1
15 Central	685	+142	-0.9	+0.1	+15.9	-2.0
23 Sylvanite	913	+183	+1.1	-0.1	+17.9	-2.3
24 Yaak	913	+255	+4.1	-0.5	+20.9	-2.6
53 Trego	685	-27	+1.6	-0.2	+18.4	-2.3
County Ave.	629	+76	+3.8	-0.5	+20.6	-2.6

1. Assumed foundation schedule (expenditure per ANB).
2. Δ Expenditure per ANB from assumed foundation schedule.
3. Δ Mill levies from alternative 1.
4. Δ Real estate values from alternative 1.
5. Δ Mill levies from alternative 2.
6. Δ Real estate values from alternative 2.

Table 1 (Continued)

District Number and Name	7.	8.	9.	10.
<u>Lake Co. (cont.)</u>				
22 Elmo	+50.7	-4.9%	\$ 3,148	27.7
23 Polson	+18.0	-1.7	9,138	40.4
24 Proctor	+22.2	-2.2	12,865	36.2
28 St. Ignatius	+6.1	-0.6	2,982	52.3
30 Ronan	+8.6	-0.8	3,449	49.8
32J Ferndale	+10.0	-1.0	7,433	48.8
35 Valley View	+20.7	-2.0	17,532	37.7
36 Dayton	+31.8	-3.1	16,548	33.0
41 Rollins	+30.7	-3.0	22,350	27.7
73 Swan Lake	+37.6	-3.7	8,733	48.2
County Ave.	+15.0	-1.5	5,526	44.2
<u>Lewis and Clark Co.</u>				
1 Helena	-3.3	+0.4	4,381	75.7
2 Kessler	-1.1	+0.1	5,330	59.3
3 Warren	+16.9	-1.9	11,394	51.7
4 Canyon Creek	+26.6	-2.9	150,483	32.3
9 East Helena	+0.6	-0.1	5,246	70.5
13 Wolf Creek	+25.7	-2.8	60,511	35.3
22 South Fork	+27.5	-3.0	28,271	29.1
25 Craig	+23.9	-2.3	57,239	35.7
27 Auchard Creek	+16.8	-1.9	5,805	39.8
33 Canyon Ferry	+20.8	-2.3	46,147	35.8
38 Lincoln	+14.8	-1.6	6,970	41.8
45 Augusta	+20.5	-2.3	16,890	49.1
County Ave.	+3.6	-0.4	5,463	65.6
<u>Liberty Co.</u>				
27 Whitlash	+4.5	-0.5	41,121	25.7
29 Joplin	-5.1	+0.6	13,219	50.1
33 Chester	-4.1	+0.5	11,400	48.3
County Ave.	-3.3	+0.4	13,134	45.7
<u>Lincoln Co.</u>				
1 Troy	+9.0	-1.1	3,772	53.9
2 Rexford	+54.4	-6.9	3,655	29.0
4 Libby	+13.9	-1.8	4,660	49.0
13 Eureka	+13.4	-1.7	3,668	49.5
14 Fortine	+38.5	-4.9	3,710	29.0
15 Central	+9.3	-1.2	4,401	53.6
23 Sylvanite	+11.3	-1.4	6,304	51.6
24 Yaak	+14.3	-1.8	8,577	48.6
53 Trego	+22.4	-2.8	8,265	51.1
County Ave.	+14.8	-1.9	4,436	48.9

7. Δ Mill levies from alternative 5.8. Δ Real estate values from alternative 5.

9. Taxable value per ANB, 1971-72.

10. Total school levy, 1971-72.

Table 1 (Continued)

District Number and Name	1.	2.	3.	4.	5.	6.
<u>Madison Co.</u>						
1 Virginia City	\$ 936	-\$226	+6.8	-0.5%	-4.4	+0.5%
2 Alder	725	+2	+20.8	-2.6	+9.6	-1.2
5 Sheridan	642	+47	+0.7	-0.1	-10.5	+1.3
7 Twin Bridges	641	+39	+13.3	-1.7	+2.1	-0.3
23 Harrison	681	-113	+5.0	-0.6	-6.2	+0.8
52 Ennis	635	+127	+20.2	-2.6	+9.0	-1.1
County Ave.	655	+55	+13.9	-1.8	+2.6	-0.3
<u>McCone Co.</u>						
1 Circle	632	+28	-3.0	+0.3	-14.8	+1.6
6 Prairie Elk	936	-204	+27.7	-2.9	+16.0	-1.7
17 Washington	936	+212	+15.9	-1.7	+4.2	-0.4
19 Illmont	1,207	+149	+27.8	-2.9	+16.1	-1.7
25 Berry	1,076	+253	+27.5	-2.9	+15.7	-1.7
84 Brockway	772	-63	+21.2	-2.2	+9.5	-1.0
85 Southview	762	+104	+17.9	-1.9	+6.2	-0.7
92 Sand Creek	1,066	+243	+27.8	-2.9	+16.1	-1.7
134 Vida	701	-10	+22.0	-2.3	+10.3	-1.1
County Ave.	695	+33	+13.8	-1.5	+2.1	-0.2
<u>Meagher Co.</u>						
3J Martinsdale	993	+26	+23.4	-3.5	+11.6	-1.8
4 Lennep	1,133	+58	+22.3	-3.4	+10.5	-1.6
8 White Sulphur Spr.	634	+115	+11.7	-1.8	-0.1	0
17 East Copper	1,207	+149	+22.7	-3.4	+10.9	-1.6
34 Ringling	825	-35	+22.0	-3.3	+10.1	-1.5
County Ave.	681	+102	+16.3	-2.5	+4.4	-0.7
<u>Mineral Co.</u>						
1 Saltese	1,076	-414	+6.6	-0.8	+17.9	-2.1
2 Alberton	645	-139	-36.6	+4.3	-25.3	+2.9
3 Superior	632	+86	-8.5	+1.0	+2.8	-0.3
6 St. Regis	646	+26	+7.2	-0.8	+18.4	-2.1
County Ave.	644	+11	-9.7	+1.1	+1.6	-0.2
<u>Missoula Co.</u>						
1 Missoula	620	+20	-24.2	+2.8	-10.2	+1.2
4 Hellgate	636	-18	+5.3	-0.6	+19.2	-2.2
7 Lolo	633	+137	-19.7	+2.3	-5.7	+0.7
11 Potomac	744	-87	-4.4	+0.5	+9.5	-1.1
14 Bonner	632	-27	-10.7	+1.2	+3.3	-0.4
18 Woodman	678	+93	-2.2	+0.2	+11.8	-1.4
20 De Smet	707	+37	+11.9	-1.4	+25.9	-3.0
23 Target Range	629	+138	-10.4	+1.2	+3.6	-0.4

1. Assumed foundation schedule (expenditure per ANB).
2. Δ Expenditure per ANB from assumed foundation schedule.
3. Δ Mill levies from alternative 1.
4. Δ Real estate values from alternative 1.
5. Δ Mill levies from alternative 2.
6. Δ Real estate values from alternative 2.

Table 1 (Continued)

District Number and Name	7.	8.	9.	10.
<u>Madison Co.</u>				
1 Virginia City	+2.8	-0.4%	\$14,117	45.9
2 Alder	+4.2	-0.5	22,979	31.9
5 Sheridan	-16.2	+2.1	6,389	52.0
7 Twin Bridges	-4.4	+0.6	13,107	39.4
23 Harrison	-2.1	+0.3	14,520	47.7
52 Ennis	+0.6	-0.1	14,318	32.5
County Ave.	-3.0	+0.4	11,802	38.9
<u>McCone Co.</u>				
1 Circle	-17.9	+1.9	6,357	55.8
6 Prairie Elk	+11.0	-1.2	73,351	25.0
17 Washington	-4.1	+0.4	17,564	36.8
19 Illmont	+8.3	-0.8	26,033	24.9
25 Berry	+7.4	-0.8	10,776	25.3
84 Brockway	+5.3	-0.6	30,752	31.5
85 Southview	-2.1	+0.2	12,155	34.8
92 Sand Creek	+16.1	-0.8	16,386	24.9
134 Vida	+5.1	-0.5	22,399	30.7
County Ave.	-2.7	+0.3	12,212	38.9
<u>Meagher Co.</u>				
3J Martinsdale	+4.5	-0.7	47,529	29.3
4 Lennep	+2.9	-0.4	60,549	30.4
8 White Sulphur Springs	-8.6	+1.3	8,659	41.0
17 East Copper	+2.4	-0.4	29,300	30.0
34 Ringling	+5.6	-0.8	29,490	30.8
County Ave.	-3.3	+0.5	12,848	36.5
<u>Mineral Co.</u>				
1 Saltese	+20.5	-2.4	36,396	46.1
2 Alberton	+3.4	-0.4	5,688	89.3
3 Superior	-4.3	+0.5	4,981	61.2
6 St. Regis	+16.6	-1.9	6,607	45.6
County Ave.	+4.8	-0.6	5,944	62.4
<u>Missoula Co.</u>				
1 Missoula	-18.6	+2.2	4,649	76.9
4 Hellgate	+7.7	-0.9	13,912	47.5
7 Lolo	-23.1	+2.7	2,693	72.4
11 Potomac	+5.2	-0.6	12,361	57.2
14 Bonner	-3.2	+0.4	8,252	63.4
18 Woodman	-5.3	+0.6	4,010	54.9
20 De Smet	+10.6	-1.2	16,372	40.8
23 Target Range	-13.8	+1.6	3,369	63.1

7. Δ Mill levies from alternative 5.
8. Δ Real estate values from alternative 5.
9. Taxable value per ANB, 1971-72.
10. Total school levy, 1971-72.

Table 1 (Continued)

District Number and Name 1.	2.	3.	4.	5.	6.
<u>Missoula Co. (cont.)</u>					
30 Sunset \$ 862	-\$106	-0.6	+0.1%	+13.4	-1.5%
32 Clinton 646	-34	-4.8	+0.6	+9.2	-1.1
33 Swan Valley 686	-21	-2.5	+0.3	+11.5	-1.3
34 Seeley Lake 642	+115	+10.6	-1.2	+24.6	-2.9
40 Frenchtown 635	+23	-0.3	0	+13.7	-1.6
County Ave. 641	+27	-17.8	+2.1	-3.8	+0.4
<u>Musselshell Co.</u>					
9 Musselshell 767	-586	+8.2	-1.4	+0.7	-0.1
55 Roundup 627	+73	+10.9	-1.9	+3.4	-0.6
64J Melstone 663	-223	+6.0	-1.0	-1.5	+0.3
County Ave. 637	+4	+9.2	-1.6	+1.7	-0.3
<u>Park Co.</u>					
1 Livingston 623	+19	-8.4	+1.1	-10.0	+1.4
2 Richland 856	+42	+21.5	-2.9	+19.8	-2.7
7 Gardiner 648	-174	+24.8	-3.4	+23.2	-3.1
9 Cooke City 795	+31	+18.6	-2.5	+16.9	-2.3
10 Rosadale 741	+264	+24.8	-3.4	+23.2	-3.1
19 Pine Creek 757	+248	+24.8	-3.4	+23.2	-3.1
26 Grannis 749	+30	+24.8	-3.4	+23.2	-3.1
39 Mill Creek Flat 767	+153	+23.9	-3.2	+22.3	-3.0
41 Clyde Park 654	+92	+11.9	-1.6	+10.3	-1.4
J53 Wilsall 661	-53	+10.0	-1.4	+8.4	-1.1
63 Springdale 600	+35	+24.8	-3.4	+23.2	-3.1
County Ave. 644	+20	+4.0	-0.5	+2.4	-0.3
<u>Petroleum Co.</u>					
159 Winnett 855	+148	+17.1	-2.2	+5.7	-0.7
<u>Phillips Co.</u>					
1A Edmond 913	-554	+25.4	-3.5	+16.5	-2.3
2A Dodson 668	-131	+7.9	-1.1	-1.1	+0.2
5 Zortman 1,133	-979	-5.1	+0.7	-14.0	+1.9
6 Robinson 962	-146	+27.2	-3.7	+18.3	-2.5
7 Landusky 848	-85	+1.4	-0.2	-7.5	+1.0
8AA Sun Prairie 936	+313	+24.1	-3.3	+15.1	-2.1
12A Saco 651	-58	+12.1	-1.7	+3.2	-0.4
14 Malta 627	+101	+11.1	-1.5	+2.1	-0.3
20AA Whitewater 669	-171	-9.1	+1.2	-18.0	+2.5
27 Tallow Creek 1,647	-24	+24.8	-3.4	+15.9	-2.2
County Ave. 651	+16	+10.6	-1.5	+1.7	-0.2

1. Assumed foundation schedule (expenditure per ANB).
2. Δ Expenditure per ANB from assumed foundation schedule.
3. Δ Mill levies from alternative 1.
4. Δ Real estate values from alternative 1.
5. Δ Mill levies from alternative 2.
6. Δ Real estate values from alternative 2.

Table 1 (Continued)

District Number and Name	7.	8.	9.	10.
<u>Missoula Co. (cont.)</u>				
30 Sunset	+4.8	-0.6%	\$21,872	53.3
32 Clinton	+4.0	-0.5	7,752	57.5
33 Swan Lake	+7.0	-0.8	6,256	55.2
34 Seeley Lake	+7.2	-0.8	5,134	42.1
40 Frenchtown	+0.7	-0.1	9,406	53.0
County Ave.	-13.1	+1.5	5,306	70.5
<u>Musselshell Co.</u>				
9 Musselshell	+8.7	-1.5	36,544	44.5
55 Roundup	-4.6	+0.8	7,722	41.8
64J Melstone	+4.1	-0.7	21,273	46.7
County Ave.	-0.3	0	10,808	43.5
<u>Park Co.</u>				
1 Livingston	-9.3	+1.3	5,341	61.1
2 Richland	+14.4	-1.9	23,801	31.3
7 Gardiner	+37.2	-5.0	6,081	27.9
9 Cooke City	+11.8	-1.6	24,342	34.2
10 Rosedale	+16.1	-2.2	10,053	27.9
19 Pine Creek	+16.1	-2.2	8,423	27.9
26 Grannis	+16.1	-2.2	38,936	27.9
39 Mill Creek Flat	+15.2	-2.1	18,673	28.8
41 Clyde Park	+3.2	-0.4	8,697	40.8
J53 Wilsall	+8.6	-1.2	15,780	42.7
63 Springdale	+16.1	-2.2	40,399	27.9
County Ave.	+1.9	-0.3	7,223	48.7
<u>Petroleum Co.</u>				
159 Winnett	-3.6	+0.5	18,008	35.7
<u>Phillips Co.</u>				
1A Edmond	+27.5	-3.8	30,681	27.3
2A Dodson	+2.6	-0.4	16,451	44.9
5 Zortman	+53.2	-7.2	13,203	57.8
6 Robinson	+21.8	-3.0	18,905	25.5
7 Landusky	+0.3	0	6,863	51.3
8AA Sun Prairie	+7.1	-1.0	23,555	28.7
12A Saco	+2.6	-0.3	16,921	40.6
14 Malta	-5.9	+0.8	7,286	41.7
20AA Whitewater	-1.1	+0.1	8,944	61.8
27 Tallow Creek	+12.5	-1.7	38,471	27.9
County Ave.	+0.9	-0.1	10,453	42.1

7. Δ Mill levies from alternative 5.8. Δ Real estate values from alternative 5.

9. Taxable value per ANB, 1971-72.

10. Total school levy, 1971-72.

Table 1 (Continued)

District Number and Name	1.	2.	3.	4.	5.	6.
<u>Pondera Co.</u>						
1 Heart Butte	\$ 636	+\$56	+25.3	-3.4%	+23.9	-3.2%
2 Dupuyer	744	-65	+11.0	-1.5	+9.6	-1.3
4 Faris	1,304	-44	+20.5	-2.8	+19.0	-2.6
10 Conrad	623	+128	+14.8	-2.0	+13.4	-1.8
12 Pioneer	993	+233	+21.0	-2.8	+19.5	-2.6
18 Valier	635	+68	+20.1	-2.7	+18.7	-2.5
19 Brady	655	-222	-0.4	+0.1	-1.8	+0.2
24 Higgins	962	+172	+18.8	-2.5	+17.4	-2.3
31 Miami	913	+253	+24.8	-3.4	+23.4	-3.2
34 Ledger	1,133	-31	+16.6	-2.2	+15.2	-2.1
65 Sollid	816	-132	+13.3	-1.8	+11.9	-1.6
County Ave.	652	+86	+14.8	-2.0	+13.4	-1.8
<u>Powder River Co.</u>						
2 Powderville	1,305	+70	+23.4	-2.5	-13.9	+1.5
6 Biddle	752	+186	+28.3	-3.0	-8.9	+1.0
7 Huckins	1,133	+152	+28.3	-3.0	-8.9	+1.0
22 Belle Creek	675	-355	+25.0	-2.7	-12.2	+1.3
29 Camp's Pass	1,133	+207	+24.7	-2.6	-12.5	+1.3
30 Beaver Creek	1,305	+70	+19.7	-2.1	-17.5	+1.9
60 Bear Creek	1,305	+142	+28.3	-3.0	-8.9	+1.0
65 Billup	1,076	+253	+20.5	-2.2	-16.7	+1.8
76 Coalwood	1,076	+253	+25.3	-2.7	-11.9	+1.3
77 Cross S	1,076	+193	+13.6	-1.4	-23.7	+2.5
79J Broadus	633	+7	+0.9	-0.1	-36.3	+3.9
90 South Stacey	1,207	+193	+18.2	-1.9	-19.1	+2.0
91 Two Tree	1,133	+207	+28.3	-3.0	-8.9	+1.0
94 Horkan Creek	962	+287	+21.7	-2.3	-15.5	+1.7
County Ave.	736	-2	+23.0	-2.5	-14.2	+1.5
<u>Powell Co.</u>						
1 Deer Lodge	623	+55	-25.7	+2.1	-16.8	+1.4
11 Ovando	767	+93	+19.1	-1.5	+27.9	-2.3
15 Helmsville	713	+117	+18.3	-1.5	+27.2	-2.2
20 Garrison	767	+19	+20.8	-1.7	+29.6	-2.4
27 Elliston	685	+97	+11.8	-1.0	+20.7	-1.7
29 Avon	709	+114	+19.2	-1.6	+28.1	-2.3
33 Gold Creek	1,133	-68	+20.8	-1.7	+29.6	-2.4
County Ave.	640	+60	-3.4	+0.3	+5.5	-0.4
<u>Prairie Co.</u>						
5 Terry	639	+128	+25.1	-5.3	+9.1	-1.9

1. Assumed foundation schedule (expenditure per ANB).
2. Δ Expenditure per ANB from assumed foundation schedule.
3. Δ Mill levies from alternative 1.
4. Δ Real estate values from alternative 1.
5. Δ Mill levies from alternative 2.
6. Δ Real estate values from alternative 2.

Table 1 (Continued)

District Number and Name	7.	8.	9.	10.
<u>Pondera Co.</u>				
1 Heart Butte	+33.8	-4.6%	\$ 236	27.4
2 Dupuyer	+9.3	-1.3	17,061	41.7
4 Faris	+14.3	-1.9	56,781	32.3
10 Conrad	+5.8	-0.8	5,352	37.9
12 Pioneer	+11.9	-1.6	25,901	31.8
18 Valier	+11.1	-1.5	13,204	32.6
19 Brady	+9.0	-1.2	14,779	53.1
24 Higgins	+9.8	-1.3	25,508	33.9
31 Miami	+15.8	-2.1	26,512	27.9
34 Ledger	+11.5	-1.6	31,943	36.1
65 Sollid	+14.6	-2.0	19,654	39.4
County Ave.	+8.7	-1.2	7,399	37.9
<u>Powder River Co.</u>				
2 Powderville	-13.1	+1.4	49,711	29.4
6 Biddle	-9.3	+1.0	162,832	24.4
7 Huckins	-8.9	+1.0	17,025	24.4
22 Belle Creek	-10.1	+1.1	167,449	27.7
29 Camp's Pass	-12.9	+1.4	51,535	28.0
30 Beaver Creek	-15.8	+1.7	28,675	33.0
60 Bear Creek	-9.3	+1.0	19,300	24.4
65 Billup	-17.1	+1.8	21,169	32.2
76 Coalwood	-12.3	+1.3	17,837	27.4
77 Cross S	-24.1	+2.6	15,213	39.2
79J Broadus	-29.9	+3.2	7,575	51.8
90 South Stacey	-19.5	+2.1	16,451	34.6
91 Two Tree	-9.3	+1.0	18,608	24.4
94 Horkan Creek	-15.9	+1.8	20,543	31.0
County Ave.	-12.4	+1.3	44,046	29.7
<u>Powell Co.</u>				
1 Deer Lodge	-22.4	+1.8	3,670	78.4
11 Ovando	+20.4	-1.7	19,479	33.7
15 Helmville	+19.7	-1.6	16,642	34.4
20 Garrison	+23.7	-1.9	33,127	32.0
27 Elliston	+13.2	-1.1	8,587	40.9
29 Avon	+20.6	-1.7	18,873	33.5
33 Gold Creek	+23.7	-1.9	96,993	32.0
County Ave.	-0.8	+0.1	6,239	56.1
<u>Prairie Co.</u>				
5 Terry	+1.1	-0.2	15,242	27.6

7. Δ Mill levies from alternative 5.8. Δ Real estate values from alternative 5.

9. Taxable value per ANB, 1971-72.

10. Total school levy, 1971-72.

Table 1 (Continued)

District Number and Name	1.	2.	3.	4.	5.	6.
<u>Prairie Co. (cont.)</u>						
40 Mildred	\$1,304	-\$506	+24.2	-5.1%	+8.1	-1.7%
130 Fallon	701	+22	+20.4	-4.3	+4.4	-0.9
County Ave.	680	+109	+24.1	-5.1	+8.1	-1.7
<u>Ravalli Co.</u>						
1 Corvallis	631	+186	+13.1	-1.3	+20.4	-2.0
2 Stevensville	629	+159	+12.3	-1.0	+17.6	-1.8
3 Hamilton	624	+116	+10.7	-1.1	+18.0	-1.8
7 Victor	644	+117	+3.7	-0.4	+10.9	-1.1
9 Darby	631	+161	+12.7	-1.3	+20.0	-2.0
13 Lone Rock	660	+90	-4.3	+0.4	+2.9	-0.3
15 Florence	634	+163	-3.2	+0.3	+4.1	-0.4
County Ave.	630	+142	+9.4	-0.9	+16.7	-1.7
<u>Richland Co.</u>						
5 Sidney	623	+25	+6.3	-0.7	-0.2	0
7 Savage	647	+43	+9.9	-1.1	+3.5	-0.4
11 Brorson	734	-109	+20.1	-2.3	+13.7	-1.6
13 Fairview	634	+61	+9.6	-1.1	+3.2	-0.4
21 Row	825	-35	+19.6	-2.3	+13.1	-1.5
28 Three Buttes	1,031	+127	+23.1	-2.7	+16.3	-1.9
71 Ruffato	962	+287	+21.4	-2.5	+14.9	-1.7
76 Mona	1,031	+151	+16.5	-1.9	+10.1	-1.2
83 Cherry Creek	799	+24	+19.5	-2.2	+13.1	-1.5
86 Lambert	663	-185	-9.1	+1.0	-15.5	+1.8
99 Spring Lake	862	+21	+12.9	-1.5	+6.5	-0.8
County Ave.	663	+41	+9.7	-1.1	+3.3	-0.4
<u>Roosevelt Co.</u>						
3 Pershing	653	-204	+11.3	-1.3	+4.9	-0.6
9 Poplar	626	-91	+11.5	-1.3	+5.2	-0.6
17 Culbertson	639	+28	+5.8	-0.6	-11.8	+1.4
25 McCabe	1,441	-41	+23.2	-2.7	+16.9	-2.0
45 Wolf Point	626	+22	-0.8	+0.1	-7.2	+0.8
55 Brockton	642	-139	+26.1	-3.1	+19.8	-2.3
64 Bainville	672	-266	+6.8	-0.8	+0.5	-0.1
65 Froid	653	-21	+5.1	-0.6	-1.2	+0.1
County Ave.	636	-53	+6.8	-0.8	+0.5	-0.1
<u>Rosebud Co.</u>						
2 North Sunday	1,441	+53	+26.7	-3.3	+10.0	-1.2
3 Birney	791	-130	+10.6	-1.3	-6.1	+0.7

1. Assumed foundation schedule (expenditure per ANB).
2. Δ Expenditure per ANB from assumed foundation schedule.
3. Δ Mill levies from alternative 1.
4. Δ Real estate values from alternative 1.
5. Δ Mill levies from alternative 2.
6. Δ Real estate values from alternative 2.

Table 1 (Continued)

District Number and Name	7.	8.	9.	10.
<u>Clallam Co. (cont.)</u>				
40 Mildred	+5.4	-1.1%	\$89,309	28.6
130 Fallon	-1.3	+0.3	17,324	32.3
County Ave.	+0.9	-0.2	17,855	28.6
<u>Ravalli Co.</u>				
1 Corvallis	+13.8	-1.4	4,867	39.6
2 Stevensville	+11.0	-1.1	4,824	42.4
3 Hamilton	+11.4	-1.1	4,898	42.0
7 Victor	+4.3	-0.4	5,170	49.1
9 Darby	+13.4	-1.3	6,380	60.0
13 Lone Rock	-3.7	+0.4	3,634	57.1
15 Florence	-2.5	+0.3	3,461	55.9
County Ave.	+10.1	-1.0	4,937	43.3
<u>Richland Co.</u>				
5 Sidney	-2.6	+0.3	6,104	46.5
7 Savage	-2.1	+0.2	9,308	42.8
11 Brorson	+8.9	-1.0	54,437	32.6
13 Fairview	-4.6	+0.5	11,006	43.1
21 Row	+9.8	-1.1	25,171	33.2
28 Three Buttes	+8.3	-1.0	87,625	30.0
71 Ruffato	+6.9	-0.8	10,928	31.4
76 Mona	+2.1	-0.2	22,074	36.2
83 Cherry Creek	+8.9	-1.0	13,579	33.2
86 Lambert	+1.1	-0.1	9,690	61.8
99 Spring Lake	+0.7	-0.1	29,435	39.8
County Ave.	-0.1	0	9,167	43.0
<u>Roosevelt Co.</u>				
3 Pershing	+13.1	-1.5	22,925	41.5
9 Poplar	+16.6	-1.9	7,454	41.2
17 Culbertson	-8.6	+1.0	6,166	58.2
25 McCabe	+16.0	-1.9	56,039	29.5
45 Wolf Point	-3.3	+0.4	5,369	53.6
55 Brockton	+73.0	-8.5	1,794	26.6
64 Bainville	+14.1	-1.6	17,629	45.9
65 Froid	+6.2	-0.7	8,104	47.6
County Ave.	+9.5	-1.1	7,564	45.9
<u>Rosebud Co.</u>				
2 North Sunday	+6.4	-0.8	78,948	26.0
3 Birney	-0.1	0	19,802	42.1

7. Δ Mill levies from alternative 5.
8. Δ Real estate values from alternative 5.
9. Taxable value per ANB, 1971-72.
10. Total school levy, 1971-72.

Table 1 (Continued)

District Number and Name	1.	2.	3.	4.	5.	6.
<u>Rosebud Co. (cont.)</u>						
4 Forsyth	\$ 629	+\$87	+7.4	-0.9%	-9.3	-1.1%
6 Lame Deer	634	-106	+26.7	-3.3	+10.0	-1.2
12 Rosebud	662	-113	+16.1	-2.0	-0.6	+0.1
19 Colstrip	661	-122	+18.5	-2.3	+1.8	-0.2
32J Ashland	659	-10	+26.7	-3.3	+10.0	-1.2
33 Ingomar	825	-1,242	+26.3	-3.2	+9.6	-1.2
County Ave.	650	-37	+16.4	-2.0	-0.3	0
<u>Sanders Co.</u>						
1 Plains	635	+105	+8.5	-1.1	+1.5	-0.2
2 Thompson Falls	629	+159	+14.9	-1.9	+8.0	-1.0
3 Heron	723	-18	-13.0	+1.6	-19.1	+2.5
6 Trout Creek	667	-182	+15.3	-1.9	+8.4	-1.1
8 Paradise	676	+108	+9.0	-1.1	+2.1	-0.3
9 Dixon	670	-123	+5.6	-0.7	-1.3	+0.2
10 Noxon	658	-140	+12.8	-1.6	+5.9	-0.7
11 Camas Prairie	894	+308	+25.0	-3.2	+17.9	-2.3
14J Hot Springs	637	+134	+24.5	-3.1	+17.6	-2.2
County Ave.	646	+76	+13.8	-1.7	+6.9	-0.9
<u>Sheridan Co.</u>						
2 Redstone	825	-586	+14.4	-1.2	+8.0	-1.2
3 Westby	644	-89	+9.4	-0.7	+2.9	-0.2
7 Medicine Lake	643	-204	-1.6	+0.1	-8.0	+0.6
19 Antelope	673	-57	+3.1	-0.2	-3.3	0.3
20 Plentywood	626	+136	+4.2	-0.3	-2.2	+0.2
29 Outlook	673	-69	+8.3	-0.7	+1.9	-0.2
49 Hiawatha	816	-280	+16.6	-1.3	+10.1	-0.8
County Ave.	644	+7	+6.0	-0.5	-0.4	0
<u>Silver Bow Co.</u>						
1 Butte	621	-54	-14.9	+1.8	-11.5	+1.4
2 Rocker	799	-31	+11.6	-1.4	+15.0	-1.8
3 Ramsay	668	-143	+8.7	-1.1	+12.0	-1.5
4 Divide	836	-148	+12.4	-1.5	+15.8	-1.9
5 Melrose	713	+51	-4.7	+0.6	-1.3	+0.2
County Ave.	623	-55	-13.7	+1.7	-10.3	+1.3
<u>Stillwater Co.</u>						
5 Park City	643	+81	+7.2	-0.8	+1.0	-0.1
6 Columbus	632	+74	+3.9	-0.5	-2.2	+0.3
9 Reed Point	772	-358	+8.1	-1.0	+2.0	-0.2
12 Molt	772	+81	+25.6	-3.0	+19.4	-2.3

1. Assumed foundation schedule (expenditure per ANB).
2. Δ Expenditure per ANB from assumed foundation schedule.
3. Δ Mill levies from alternative 1.
4. Δ Real estate values from alternative 1.
5. Δ Mill levies from alternative 2.
6. Δ Real estate values from alternative 2.

Table 1 (Continued)

District Number and Name	7.	8.	9.	10.
<u>Rosebud Co. (cont.)</u>				
4 Forsyth	-13.9	+1.7%	\$ 8,617	45.3
6 Lane Deer	+153.6	-18.9	576	26.0
12 Rosebud	+2.3	-0.3	22,835	36.6
19 Colstrip	+2.3	-0.3	35,315	34.2
32J Ashland	+10.7	-1.3	9,272	26.0
33 Ingomar	+10.5	-1.3	83,485	26.4
County Ave.	+1.0	-0.1	11,986	36.3
<u>Sanders Co.</u>				
1 Plains	-6.4	+0.8	7,588	44.3
2 Thompson Falls	+0.1	0	8,036	37.8
3 Heron	-15.8	+2.0	7,199	65.7
6 Trout Creek	+9.4	-1.2	24,292	37.4
8 Paradise	-5.8	+0.7	6,454	43.7
9 Dixon	+11.3	-1.4	7,173	47.1
10 Noxon	+6.2	-0.8	25,016	39.9
11 Camas Prairie	+10.2	-1.3	41,404	27.7
14J Hot Springs	+9.7	-1.3	5,413	28.2
County Ave.	+3.0	-0.4	10,067	38.9
<u>Sheridan Co.</u>				
2 Redstone	+16.2	-1.3	31,946	38.3
3 Westby	+4.3	-0.3	15,999	43.4
7 Medicine Lake	+2.7	-0.2	13,948	54.3
19 Antelope	+0.2	0	10,736	49.6
20 Plentywood	-10.1	+0.8	4,381	48.5
29 Outlook	+3.7	-0.3	13,503	44.4
49 Hiawatha	+10.8	-0.9	41,932	36.2
County Ave.	+1.3	-0.1	8,382	46.7
<u>Silver Bow Co.</u>				
1 Butte	-1.9	+0.2	6,706	67.6
2 Rocker	+15.4	-1.9	13,006	41.1
3 Ramsay	+13.8	-1.7	22,201	44.1
4 Divide	+18.4	-2.2	22,531	40.3
5 Melrose	-5.5	+0.7	5,341	57.4
County Ave.	-1.1	+0.1	6,925	66.4
<u>Stillwater Co.</u>				
5 Park City	-7.1	+0.8	6,238	45.6
6 Columbus	-10.3	+1.2	8,080	48.8
9 Reed Point	+9.4	-1.1	27,840	44.6
12 Molt	+11.3	-1.3	25,911	27.2

7. Δ Mill levies from alternative 5.

8. Δ Real estate values from alternative 5.

9. Taxable value per ANB, 1971-72.

10. Total school levy, 1971-72.

Table 1 (Continued)

District Number and Name	1.	2.	3.	4.	5.	6.
<u>Stillwater Co. (cont.)</u>						
13 Fishtail	\$ 741	+\$152	+21.7	-2.6%	+15.6	-1.8%
23 Upper Whitebird	1,076	+253	+26.7	-3.1	+20.5	-2.4
31 Nye	836	+320	+15.5	-1.8	+9.4	-1.1
32 Rapelje	670	-59	+13.3	-1.6	+7.2	-0.8
33 Limestone	1,206	+148	+14.2	-1.7	+8.1	-1.0
52C Absarokee	641	-18	+11.1	-1.3	+5.0	-0.6
County Ave.	659	+35	+11.0	-1.3	+4.9	-0.6
<u>Sweet Grass Co.</u>						
1 Big Timber	633	-57	-9.7	+1.3	-24.0	+3.2
5 Melville	836	-59	+25.1	-3.3	+10.8	-1.4
16 Graycliff	778	+14	+26.1	-3.4	+11.8	-1.6
29 McLeod	784	+134	+26.3	-3.5	+12.0	-1.6
30 Rapstad	748	+132	+23.9	-3.1	+9.5	-1.3
69 Bridge	936	+295	+27.6	-3.6	+13.3	-1.8
County Ave.	678	-16	+13.8	-1.8	-0.5	+0.1
<u>Teton Co.</u>						
1 Choteau	630	+44	+4.1	-0.6	-5.7	+0.8
8 Farmington	913	+255	+25.1	-3.9	+15.3	-2.4
12 Bynum	731	+19	+13.0	-2.0	+3.0	-0.5
21 Fairfield	637	+62	+4.5	-0.7	-5.4	+0.8
28 Dutton	645	-153	+8.3	-1.3	-1.5	+0.2
30 Power	652	-156	+0.8	-0.1	-9.0	+1.5
45 Golden Ridge	737	+42	+17.1	-2.7	+7.3	-1.1
51 Lincoln	962	+155	+24.4	-3.8	+14.6	-2.3
61 Pendroy	799	-58	+21.4	-3.3	+11.6	-1.8
75 Greenfield	674	+2	+6.3	-1.0	-3.5	+0.5
County Ave.	656	-4	+8.8	-1.4	-1.0	+0.2
<u>Toole Co.</u>						
1 Sweetgrass	731	-148	-8.6	+1.0	-20.9	+2.4
2 Sunburst	639	-119	+6.0	-0.7	-6.3	+0.7
3 O'Loughlin	1,133	-114	+25.7	-3.0	+13.4	-1.6
8 Kevin	679	-340	-10.1	+1.2	-22.4	+2.6
11 Ethridge	894	-55	+20.1	-2.3	+7.8	-0.9
14 Shelby	626	-42	-22.3	+2.6	-34.6	+4.0
20 Greenhill	1,133	+71	+22.7	-2.6	+10.4	-1.2
21 Galata	748	+132	+26.9	-3.1	+14.5	-1.7
23 Union	862	+317	+26.2	-3.0	+13.9	-1.6
33 Oilmont	693	-211	+4.3	-0.5	-8.0	+0.9
46 Pondera	1,076	+135	+19.4	-2.2	+7.1	-0.8
County Ave.	660	-75	+4.3	-0.5	-8.0	+0.9

1. Assumed foundation schedule (expenditure per ANB).
2. Δ Expenditure per ANB from assumed foundation schedule.
3. Δ Mill levies from alternative 1.
4. Δ Real estate values from alternative 1.
5. Δ Mill levies from alternative 2.
6. Δ Real estate values from alternative 2.

Table 1 (Continued)

District Number and Name	7.	8.	9.	10.
<u>Stillwater Co. (cont.)</u>				
13 Fishtail	+8.5	-0.9%	\$25,922	31.0
23 Upper Whitebird	+12.4	-1.5	10,053	26.1
31 Nye	+1.3	-0.2	8,947	37.2
32 Rapelje	+5.5	-0.7	19,425	39.4
33 Limestone	0	0	11,647	38.5
52C Absarokee	+7.9	-0.9	7,047	41.6
County Ave.	+0.7	-0.1	10,357	41.7
<u>Sweet Grass Co.</u>				
1 Big Timber	-16.8	+2.2	7,322	62.4
5 Melville	+5.1	-0.7	51,505	27.6
16 Graycliff	+5.1	-0.7	30,497	26.6
29 McLeod	+3.6	-0.5	16,521	26.4
30 Rapstad	+1.1	-0.1	21,377	28.9
69 Bridge	+4.9	-0.6	45,096	25.1
County Ave.	-2.1	+0.3	13,543	38.9
<u>Teton Co.</u>				
1 Choteau	-11.7	+1.8	8,669	48.6
8 Farmington	+7.1	-1.1	23,235	27.6
12 Bynum	-1.8	+0.3	15,922	39.7
21 Fairfield	-13.3	+2.1	6,238	48.3
28 Dutton	+1.5	-0.2	19,241	44.4
30 Power	+2.7	-0.4	9,560	51.9
45 Golden Ridge	+1.1	-0.2	13,219	35.6
51 Lincoln	+6.4	-1.0	83,142	28.3
61 Pendroy	+7.0	-1.1	34,475	31.3
75 Greenfield	-4.9	+0.8	9,284	46.4
County Ave.	-3.3	+0.5	11,655	43.9
<u>Toole Co.</u>				
1 Sweetgrass	-10.9	+1.3	12,139	61.3
2 Sunburst	-2.7	+0.3	14,339	46.7
3 O'Loughlin	+6.2	-0.7	223,180	27.0
8 Kevin	-3.3	+0.4	14,932	62.8
11 Ethridge	+2.3	-0.3	43,214	32.6
14 Shelby	-25.2	+2.9	5,954	75.0
20 Greenhill	+2.8	-0.3	72,012	30.0
21 Galata	+6.3	-0.7	69,079	25.9
23 Union	+5.7	-0.7	19,609	26.5
33 Oilmont	+0.9	-0.1	14,481	48.4
46 Pondera	-1.1	+0.1	33,757	33.3
County Ave.	-5.6	+0.6	13,448	48.4

7. Δ Mill levies from alternative 5.
8. Δ Real estate values from alternative 5.
9. Taxable value per ANB, 1971-72.
10. Total school levy, 1971-72.

Table 1 (Continued)

District Number and Name	1.	2.	3.	4.	5.	6.
<u>Treasure Co.</u>						
7 Hysham	\$ 640	+\$121	+19.6	-3.1%	+7.7	-1.2%
<u>Valley Co.</u>						
1 Glasgow	623	-51	-5.6	+0.8	-9.0	+1.3
2 Frazer	650	-230	+25.3	-3.6	+21.9	-3.2
7 Hinsdale	648	+62	+18.1	-2.6	+14.7	-2.1
9 Opheim	635	-63	-1.0	+0.1	-4.4	+0.6
13 Nashua	642	-142	-6.0	+0.9	-9.4	+1.4
14 Tampico	993	+105	+22.0	-3.2	+18.6	-2.7
21 Fort Peck	661	-329	-1.1	+0.2	-4.5	+0.6
23 Lustre	680	+94	+20.8	-3.0	+17.4	-2.5
24 Oswego	1,133	+114	+19.1	-2.8	+15.6	-2.3
County Ave.	636	-73	+2.2	-0.3	-1.2	+0.1
<u>Wheatland Co.</u>						
15 Two Dot	772	-17	+23.0	-3.8	+9.9	-3.8
16 Harlowton	635	-67	-1.7	+0.3	-14.8	+2.4
20 Shawmut	962	-191	+18.8	-3.1	+5.7	-0.9
21J Judith Gap	677	-143	+12.9	-2.1	-0.3	+0.1
County Ave.	663	-82	+9.5	-1.6	-3.6	+0.6
<u>Wibaux Co.</u>						
3 South Center	1,031	+75	+27.4	-3.9	-7.1	+1.0
6 Wibaux	637	+18	+16.4	-2.4	-18.0	+2.6
58 Jordan	993	+299	+23.9	-3.4	-10.6	+1.5
County Ave.	667	+32	+22.3	-3.2	-12.1	+1.7
<u>Yellowstone Co.</u>						
2 Billings	620	-33	-14.2	+1.6	-8.8	+1.0
3 Blue Canyon	737	+156	+22.7	-2.5	+28.1	-3.1
4 Canyon Creek	659	+32	+7.1	-0.8	+12.5	-1.4
7 Laurel	623	+5	-6.1	+0.7	-0.7	+0.1
8 Elder Grove	673	+24	+2.2	-0.2	+7.6	-0.8
15 Custer	604	-433	-4.4	+0.5	+1.0	-0.1
17 Morin	772	-16	+19.5	-2.2	+24.9	-2.8
21J Broadview	675	-226	+6.8	-0.8	+12.2	-1.4
23 Elysian	702	-40	+12.5	-1.4	+17.9	-2.0
24 Worden	629	+56	+3.8	-0.4	+9.2	-1.0
26 Lockwood	626	-32	+2.7	-0.3	+8.1	-0.9
37 Shepherd	641	+94	+5.5	-0.6	+10.8	-1.2
41 Pioneer	667	+90	+19.7	-2.2	+25.1	-2.8
52 Independent	744	+141	+15.8	-1.8	+21.2	-2.4
58 Yellowstone Boys R.	668	-113	+24.2	-2.7	+29.6	-3.3
County Ave.	620	-27	-10.0	+1.0	-4.6	+0.5

1. Assumed foundation schedule (expenditure per ANB).
2. Δ Expenditure per ANB from assumed foundation schedule.
3. Δ Mill levies from alternative 1.
4. Δ Real estate values from alternative 1.
5. Δ Mill levies from alternative 2.
6. Δ Real estate values from alternative 2.

Table 1 (Continued)

District Number and Name	7.	8.	9.	10.
<u>Treasure Co.</u>				
7 Hysham	-0.5	+0.1%	\$ 9,946	33.1
<u>Valley Co.</u>				
1 Glasgow	+3.0	-0.4	5,518	58.3
2 Frazer	+47.6	-6.9	4,717	27.4
7 Hinsdale	+9.1	-1.3	14,537	34.6
9 Opheim	+2.5	-0.4	8,906	53.7
13 Nashua	+5.6	-0.8	9,384	58.7
14 Tampico	+12.8	-1.8	62,878	30.7
21 Fort Peck	+159.7	-23.1	1,114	53.8
23 Lustre	+11.6	-1.7	10,210	31.9
24 Oswego	+9.8	-1.4	38,244	33.7
County Ave.	+8.1	-1.2	6,933	50.5
<u>Wheatland Co.</u>				
15 Two Dot	+4.2	-0.7	41,777	29.7
16 Harlowton	-8.5	+1.4	8,236	54.4
20 Shawmut	+2.9	-0.5	44,892	33.9
21J Judith Gap	+2.1	-0.3	17,958	39.9
County Ave.	-1.8	+0.3	13,704	43.2
<u>Wibaux Co.</u>				
3 South Center	-7.4	+1.1	384,293	25.4
6 Wibaux	-15.4	+2.2	14,291	36.3
58 Jordan	-10.9	+1.6	20,116	28.9
County Ave.	-11.1	+1.6	28,938	30.4
<u>Yellowstone Co.</u>				
2 Billings	-0.5	+0.1	5,845	66.9
3 Blue Canyon	+20.7	-2.3	13,028	30.0
4 Canyon Creek	+8.8	-1.0	9,000	45.6
7 Laurel	+0.9	-0.1	6,093	58.8
8 Elder Grove	+5.5	-0.6	7,953	50.5
15 Custer	+17.8	-2.0	18,919	58.1
17 Morin	+19.7	-2.2	39,996	33.2
21J Broadview	+16.7	-1.9	24,186	45.9
23 Elysian	+15.9	-1.8	19,015	40.2
24 Worden	+2.8	-0.3	7,094	48.9
26 Lockwood	+10.0	-1.1	9,780	50.0
37 Shepherd	+3.4	-0.4	5,688	47.3
41 Pioneer	+17.7	-2.8	4,972	33.0
52 Independent	+13.8	-1.5	14,502	36.9
58 Yellowstone Boys Ranch	+1850.0	-100.0	57	28.5
County Ave.	+1.8	-0.2	6,300	62.7

7. Δ Mill levies from alternative 5.8. Δ Real estate values from alternative 5.

9. Taxable value per ANB, 1971-72.

10. Total school levy, 1971-72.

Source for columns 9 and 10: Dolores Colburg, Superintendent of Public Instruction, "Part 1: A Study of Basic Educational Program Funding Methodology in Montana", January, 1972.

Table 2

Estimated Effects in High School Districts from Alternatives 1, 2, and 5

High School Name	1.	2.	3.	4.	5.	6.	7.
<u>Beaverhead Co.</u>							
Beaverhead Co.	\$ 841	\$+43	+4.7	-0.6%	-0.7%	+1.9	-0.1
Lima	1,540	+300	+6.3	-0.8	-2.8	+3.5	-0.1
County Ave.	906	+67	+4.9	-0.6	-1.7	+2.1	-0.3
<u>Big Horn Co.</u>							
Hardin	848	+79	+7.2	-0.9	-0.7	+3.1	-0.4
Lodge Grass	1,086	-69	+12.9	-1.7	-3.9	+8.8	-1.1
County Ave.	898	+48	+8.7	-1.1	-1.9	+4.5	-0.6
<u>Blaine Co.</u>							
Chinook	905	+48	-2.0	+0.3	+1.6	+2.8	-0.3
Harlem	910	+128	+4.4	-0.6	-2.1	+9.3	-1.2
Turner	1,527	-33	+5.4	-0.7	-1.6	+10.2	-1.3
County Ave.	960	+76	+1.1	-0.1	-1.8	+5.9	-0.7
<u>Broadwater Co.</u>							
County	967	+161	+7.6	-1.0	-2.5	+4.6	-0.6
County Ave.	967	+161	+7.6	-1.0	-2.5	+4.6	-0.6
<u>Carbon Co.</u>							
Belfry	1,296	-324	+6.7	-0.9	-2.8	+7.6	-1.0
Bridger	1,161	-104	-7.8	+1.0	+1.4	-7.0	+0.9
Edgar	1,396	+83	+16.9	-2.1	-2.4	+17.7	-2.2
Fromberg	1,706	-11	-7.3	+0.9	-0.6	-6.4	+0.8
Joliet	1,203	+200	+2.4	-0.3	-0.9	+3.2	-0.4
Red Lodge	974	+40	-4.4	+0.6	+1.1	-3.6	+0.5
Roberts	1,444	+257	+1.0	-0.1	-2.5	+1.9	-0.2
County Ave.	1,215	+18	+1.0	-0.1	-1.1	+1.8	-0.2
<u>Carter Co.</u>							
County	1,184	-53	+11.0	-2.2	-2.5	-1.4	+0.1
County Ave.	1,184	-53	+11.0	-2.2	-5.7	-1.4	+0.1
<u>Cascade Co.</u>							
Belt	1,059	-29	-3.5	+0.4	+0.1	-0.3	0
Cascade	1,011	+137	+5.4	-0.7	-1.8	+8.6	-1.1
Great Falls	770	-132	-6.9	+0.9	+3.3	-3.6	+0.5
Simms	970	+174	-0.8	+0.1	-0.2	+2.4	-0.3
Stockett	1,154	+161	-6.2	+0.8	+0.5	-2.9	+0.4
County Ave.	798	-106	-6.0	+0.8	+2.8	-2.7	+0.3
<u>Chouteau Co.</u>							
Big Sandy	1,032	-19	+4.8	-0.5	-1.6	+0.2	0

1. Assumed foundation schedule (expenditure per ANB).
2. Δ Expenditure per ANB from assumed foundation schedule.
3. Δ Mill levies from alternative 1.
4. Δ Real estate values from alternative 1.
5. Δ Real estate values from elementary plus high school tax changes under alternative 1 in districts where high schools are located and in county as a whole.
6. Δ Mill levies from alternative 2.
7. Δ Real estate values from alternative 2.

Table 2 (Continued)

High School Name	8.	9.	10.	11.	12.	13.
<u>Beaverhead Co.</u>						
Beaverhead Co.	+0.5%	-2.7	+0.3%	+2.0%	\$21,972	28.8
Lima	-1.6	-3.0	+0.4	+0.8	22,756	27.2
County Ave.	-0.7	-2.7	+0.4	+0.8	22,044	28.6
<u>Big Horn Co.</u>						
Hardin	-0.4	-2.9	+0.4	+1.3	20,093	26.2
Lodge Grass	-3.4	+7.3	-0.9	-3.0	26,339	20.5
County Ave.	-1.6	-0.8	+0.1	-0.2	21,401	24.8
<u>Blaine Co.</u>						
Chinook	+0.8	-1.5	+0.2	+2.2	17,029	35.5
Harlem	-2.8	+2.8	-0.3	-1.0	9,851	29.0
Turner	-2.3	+9.1	-1.1	-3.0	26,781	28.1
County Ave.	-2.2	+1.4	-0.2	-1.2	14,677	32.4
<u>Broadwater Co.</u>						
County	-1.2	-1.9	+0.2	+0.6	23,963	25.9
County Ave.	-1.5	-1.9	+0.2	+0.3	23,963	25.9
<u>Carbon Co.</u>						
Belfry	-1.4	+7.6	-1.0	-1.5	63,774	26.7
Bridger	+2.9	+3.2	-0.4	-2.2	21,214	41.3
Edgar	-1.0	+14.0	-1.8	-0.3	13,646	16.6
Fromberg	+0.8	-5.3	+0.7	+1.8	21,840	40.7
Joliet	+0.5	-3.4	+0.4	+2.3	16,150	31.1
Red Lodge	+2.5	-6.7	+0.8	+2.3	16,501	37.9
Roberts	-1.1	-4.7	+0.6	+0.8	15,021	32.4
County Ave.	+0.3	+0.4	-0.1	+0.5	22,928	32.5
<u>Carter Co.</u>						
County	+3.4	-2.7	+0.5	+1.3	55,229	22.5
County Ave.	+0.2	-2.7	+0.5	+0.4	55,229	22.5
<u>Cascade Co.</u>						
Belt	-1.9	-0.1	0	-1.4	20,793	37.0
Cascade	-3.8	+2.4	-0.3	-2.2	20,404	28.1
Great Falls	+1.3	+5.2	-0.7	-1.9	12,328	40.3
Simms	-2.2	-3.8	+0.5	-0.6	11,925	34.3
Stockett	-1.5	-9.1	+1.2	0	11,451	39.6
County Ave.	+0.7	+4.3	-0.5	-1.7	12,736	39.4
<u>Chouteau Co.</u>						
Big Sandy	+0.5	-2.4	+0.2	+0.9	31,151	28.7

8. Δ Real estate values from elementary plus high school tax changes under alternative 2 in districts where high schools are located and in county as a whole.
9. Δ Mill levies from alternative 5.
10. Δ Real estate values from alternative 5.
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12. Taxable value per ANB in 1971-72.
13. Combined county plus district levies for high schools in 1971-72.

Table 2 (Continued)

High School Name	1.	2.	3.	4.	5.	6.	7.
<u>Chouteau Co. (cont.)</u>							
Fort Benton	\$ 898	+\$58	+3.8	-0.4%	-0.4%	+0.7	+0.1%
Geraldine	1,188	-23	+5.8	-0.6	-2.4	+1.3	-0.1
Highwood	1,726	+175	+5.7	-0.6	-2.1	+1.1	-0.1
County Ave.	1,033	+34	+4.6	-0.5	-1.9	0	0
<u>Custer Co.</u>							
Custer	808	+68	+2.1	-0.2	+2.3	+4.3	-0.5
County Ave.	808	+68	+2.1	-0.2	+0.4	+4.3	-0.5
<u>Daniels Co.</u>							
Flaxville	1,514	-67	-8.8	+1.2	-0.7	-3.5	+0.5
Peerless	2,148	-706	-30.3	+4.2	+6.4	-24.9	+3.5
Scobey	994	-111	-14.5	+2.0	+2.8	-9.1	+2.9
County Ave.	1,234	-169	-16.4	+2.3	+2.7	-10.9	+1.5
<u>Dawson Co.</u>							
County	804	-20	-6.7	+0.9	+1.1	-2.1	+0.3
Richey	1,239	-13	+0.6	-0.1	-1.1	+5.2	-0.7
County Ave.	840	-19	-5.6	+0.7	-0.1	-0.9	+0.1
<u>Deer Lodge Co.</u>							
Anaconda	808	+160	+8.6	-1.3	+1.3	+9.7	-1.2
County Ave.	808	+160	+8.6	-1.3	+1.3	+9.7	-1.2
<u>Fallon Co.</u>							
Baker	891	-215	-1.9	+0.2	+0.7	-14.9	+1.7
Plevna	1,345	-27	+8.0	-0.9	-4.0	-5.0	+0.6
County Ave.	973	-181	-0.5	+0.1	-2.2	-13.5	+1.5
<u>Fergus Co.</u>							
Denton	1,188	+74	+5.0	-0.6	-2.1	+5.6	-0.7
Fergus County	832	+87	+3.2	-0.4	-0.3	+3.8	-0.5
Grass Range	1,424	+140	+4.1	-0.5	-2.3	+4.7	-0.6
Moore	1,361	+3	+2.6	-0.3	-1.4	+3.1	-0.4
Roy	1,649	+96	-2.9	+0.4	-1.0	-2.3	+0.3
Winifred	1,455	+135	+3.9	-0.5	-2.2	+4.4	-0.5
County Ave.	1,031	+87	+3.2	-0.4	-1.5	+3.7	-0.5
<u>Flathead Co.</u>							
Bigfork	983	+178	+3.5	-0.4	-1.1	+10.4	-1.3

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6. Δ Mill levies from alternative 2.
7. Δ Real estate values from alternative 2.

Table 2 (Continued)

High School Name	8.	9.	10.	11.	12.	13.
<u>Chouteau Co. (cont.)</u>						
Fort Benton	+1.7%	-5.8	+0.6%	+2.6%	\$22,561	29.6
Geraldine	-0.3	-1.5	+0.1	+0.1	38,813	27.6
Highwood	-0.1	-5.4	+0.5	+0.6	41,828	27.8
County Ave.	+0.1	-4.1	+0.4	+0.8	28,431	28.9
<u>Custer Co.</u>						
Custer	+1.5	-1.6	+0.2	+1.5	15,106	31.4
County Ave.	-0.4	-1.6	+0.2	+0.1	15,106	31.4
<u>Daniels Co.</u>						
Flaxville	-0.6	-1.0	+0.1	-0.9	23,499	42.2
Peerless	+6.6	-6.5	+0.9	+0.3	36,028	63.8
Scobey	+1.3	-3.0	+0.4	+2.0	16,017	48.0
County Ave.	+2.7	-3.2	+0.4	+1.0	19,855	49.8
<u>Dawson Co.</u>						
County	+0.3	-1.2	+0.2	+1.2	12,952	40.2
Richey	-1.9	+3.3	-0.4	-1.8	26,654	32.9
County Ave.	-0.9	-0.4	+0.1	-0.1	14,080	39.0
<u>Deer Lodge Co.</u>						
Anaconda	+1.1	+2.9	-0.4	-0.4	16,027	24.8
County Ave.	+1.1	+2.9	-0.4	-0.4	16,027	24.8
<u>Fallon Co.</u>						
Baker	+5.1	-7.2	+0.8	+3.8	25,323	35.3
Plevna	+0.3	-1.9	+0.2	+0.1	18,650	25.4
County Ave.	+2.1	-6.4	+0.7	+1.3	24,117	33.9
<u>Fergus Co.</u>						
Denton	-1.6	+0.4	-0.1	-0.9	29,771	28.4
Fergus County	+0.1	+3.8	+0.4	+1.8	16,494	30.2
Grass Range	-1.9	-2.0	+0.3	-1.3	25,877	29.3
Moore	-1.0	+0.6	-0.1	-1.1	31,285	30.9
Roy	-0.6	-6.2	+0.8	-0.5	23,996	36.3
Winifred	-2.2	-2.3	+0.3	-0.1	28,314	29.6
County Ave.	-1.1	-2.1	+0.3	+0.1	20,768	30.3
<u>Flathead Co.</u>						
Bigfork	-3.2	+3.6	-0.5	-1.9	17,540	30.0

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Table 2 (Continued)

High School Name	1.	2.	3.	4.	5.	6.	7.
<u>Flathead Co. (cont.)</u>							
Columbia Falls	\$ 820	-\$2	+2.5	-0.3%	-1.3%	+9.5	-1.2%
Flathead County	782	+134	+3.3	-0.4	-0.1	+10.3	-1.1
Whitefish	841	+148	-2.5	+0.3	+1.2	+4.4	-0.6
County Ave.	810	+111	+2.4	-0.3	-0.6	+9.3	-1.2
<u>Gallatin Co.</u>							
Belgrade	973	-2	-10.2	+1.1	+2.2	-6.0	+0.6
Bozeman	792	-29	-8.0	+0.8	+2.5	-3.7	+0.4
Manhattan	1,056	+2	-1.8	+0.2	+0.3	+2.5	-0.3
Three Forks	1,074	+94	+1.9	-0.2	-0.8	+6.2	-0.6
West Yellowstone	1,615	-581	-13.4	+1.4	-0.4	-9.2	+1.0
Willow Creek	2,066	+432	-10.7	+1.1	+0.1	-6.4	+0.7
County Ave.	891	-22	-7.1	+0.7	+1.3	-2.8	+0.3
<u>Garfield Co.</u>							
County	1,114	-135	+5.7	-0.7	-2.4	-3.2	+0.4
County Ave.	1,114	-135	+5.7	-0.7	-3.7	-3.2	+0.4
<u>Glacier Co.</u>							
Browning	860	-177	+13.0	-1.5	-4.0	+5.5	-0.7
Cut Bank	846	-22	+5.6	-0.7	-1.7	-1.9	+0.2
County Ave.	853	-93	+7.6	-0.9	-2.2	+0.1	0
<u>Golden Valley Co.</u>							
Lavina	2,066	+100	+9.0	-1.1	-3.4	+6.3	-0.8
Ryegate	1,554	+205	+6.2	-0.8	-2.9	+3.5	-0.4
County Ave.	1,747	+165	+7.6	-1.0	-3.2	+4.8	-0.6
<u>Granite Co.</u>							
Drummond	1,173	+240	+10.4	-1.2	-2.5	+12.3	-1.4
Granite	1,072	+214	+6.0	-0.7	-2.3	+7.9	-0.9
County Ave.	1,115	+225	+8.5	-1.0	-2.5	+10.4	-1.2
<u>Hill Co.</u>							
Box Elder	1,141	-55	+15.7	-1.7	-4.5	+23.9	-2.6
Havre	799	+1	-9.3	+1.0	+3.3	-1.2	+0.1
Hingham	1,817	-260	-18.3	+2.0	+3.6	-10.2	+1.1
Inverness	1,929	-357	-21.7	+2.4	+3.8	-13.5	+1.5
Kremlin	1,345	-737	-23.3	+2.6	+4.6	-15.2	+1.7
Rudyard	1,455	-117	-11.1	+1.2	+3.1	-2.9	+0.3
County Ave.	936	-61	-11.4	+1.3	+2.9	-3.3	+0.4

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5. Δ Real estate values from elementary plus high school tax changes under alternative 1 in districts where high schools are located and in county as a whole.
6. Δ Mill levies from alternative 2.
7. Δ Real estate values from alternative 2.

Table 2 (Continued)

High School Name	8.	9.	10.	11.	12.	13.
<u>Flathead Co. (cont.)</u>						
Columbia Falls	-3.4%	+6.7	-0.8%	-2.0%	\$20,879	30.9
Flathead County	-2.2	+3.5	-0.4	-0.4	10,262	30.1
Whitefish	-0.9	-2.4	+0.3	+0.9	9,466	36.0
County Ave.	-3.4	+3.8	-0.5	-1.2	12,674	31.1
<u>Gallatin Co.</u>						
Belgrade	+1.0	-6.2	+0.6	+1.6	14,781	43.7
Bozeman	+1.3	-2.5	+0.3	+0.8	13,302	41.4
Manhattan	-1.1	0	0	+0.1	21,131	35.2
Three Forks	-2.0	-0.6	+0.1	-0.5	20,303	31.5
West Yellowstone	-1.6	+2.6	-0.3	-2.1	39,670	46.9
Willow Creek	-1.1	-13.3	+1.4	-1.1	14,933	44.1
County Ave.	+0.1	-2.3	+0.2	+0.1	15,194	40.5
<u>Garfield Co.</u>						
County	-0.2	-9.5	+0.5	+1.0	43,524	27.8
County Ave.	-1.4	-9.5	+0.5	-0.3	43,524	27.8
<u>Glacier Co.</u>						
Browning	-2.1	+11.5	-1.4	-5.1	13,055	20.5
Cut Bank	+0.2	-3.7	+0.4	+0.9	29,944	27.9
County Ave.	-0.3	+0.4	0	-0.6	22,161	25.9
<u>Golden Valley Co.</u>						
Lavina	-0.1	+1.6	-0.2	+0.6	48,771	24.4
Ryegate	-0.6	-2.9	+0.4	+1.7	32,393	27.2
County Ave.	+0.2	-0.8	+0.1	+1.1	38,578	25.9
<u>Granite Co.</u>						
Drummond	-1.9	+5.6	-0.7	-0.9	27,418	23.1
Granite	-1.7	+1.2	-0.1	0	16,119	27.5
County Ave.	-1.9	+3.7	-0.4	-0.5	20,980	25.0
<u>Hill Co.</u>						
Box Elder	-5.7	+34.0	-3.7	-6.2	6,044	17.7
Havre	+2.1	-0.9	+0.1	+1.6	11,024	42.8
Hingham	+2.3	-2.2	+0.2	-0.8	29,544	51.8
Inverness	+2.5	-3.1	+0.3	-0.8	31,718	55.1
Kremlin	+3.3	+6.8	-0.7	-2.4	29,743	56.8
Rudyard	+1.9	+1.6	-0.2	-0.9	23,056	44.5
County Ave.	+1.6	+1.2	-0.1	0	13,099	44.9

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9. Δ Mill levies from alternative 5.

10. Δ Real estate values from alternative 5.

11. Δ Real estate values from elementary plus high school tax changes under alternative 5 in districts where high schools are located and in county as a whole.

12. Taxable value per ANB in 1971-72.

13. Combined county plus district levies for high schools in 1971-72.

Table 2 (Continued)

High School Name	1.	2.	3.	4.	5.	6.	7.
<u>Jefferson Co.</u>							
Jefferson	\$1,058	-\$23	+3.2	-0.4%	+0.3%	+3.6	-0.5%
Whitehall	992	-5	-5.6	+0.7	+1.4	-5.2	+0.7
County Ave.	1,021	-13	-0.6	+0.1	0	-0.3	0
<u>Judith Basin Co.</u>							
Geyser	1,323	-266	-1.1	+0.1	-1.7	-6.0	+0.8
Hobson	1,568	+210	+8.0	-1.0	-1.4	+3.2	-0.4
Stanford	1,176	-174	-0.3	0	-2.3	-5.1	+0.6
County Ave.	1,313	-117	+3.5	-0.4	-2.3	-1.4	+0.2
<u>Lake Co.</u>							
Arlee	1,148	+72	-14.5	+1.4	+1.2	-3.0	+0.3
Charlo	1,144	+58	-16.5	+1.6	+1.5	-4.6	+0.4
Polson	848	+104	+5.3	-0.5	-1.7	+16.8	-1.6
Ronan	873	+195	+0.4	0	-0.3	+11.9	-1.2
St. Ignatius	979	+188	-4.6	+0.4	+0.4	+6.9	-0.7
County Ave.	928	+137	+1.1	-0.1	-1.0	+12.6	-1.2
<u>Lewis and Clark Co.</u>							
Augusta	1,148	+99	+7.2	-0.8	-1.2	+12.3	-1.4
Helena	778	-106	-12.5	+1.4	+3.9	-7.3	+0.8
County Ave.	793	-98	-10.8	+1.2	+2.6	-5.6	+0.6
<u>Liberty Co.</u>							
Chester	1,000	-188	-1.7	+0.2	-0.3	-5.1	+0.6
Joplin	1,396	-48	-8.1	+1.0	+0.7	-11.5	+1.4
County Ave.	1,108	-150	-3.0	+0.4	-0.4	-6.4	+0.8
<u>Lincoln Co.</u>							
County	877	+133	-0.4	0	-0.4	+11.1	-1.4
Libby	804	+90	+3.5	-0.4	-0.9	+15.0	-1.9
Troy	965	+161	-4.4	+0.6	+0.7	+7.1	-0.8
County Ave.	842	+109	+1.8	-0.2	-0.7	+13.3	-1.7
<u>Madison Co.</u>							
Ennis	1,151	-191	-3.3	+0.4	-2.2	-3.7	+0.5
Harrison	2,029	+494	+16.8	-2.1	-2.7	+16.4	-2.1
Sheridan	1,108	+149	+1.8	-0.2	-0.3	+1.4	-0.2
Twin Bridges	1,093	-41	-3.0	+0.4	-1.3	-3.4	+0.4
County Ave.	1,193	+22	0	0	-1.8	-0.3	0
<u>McCone Co.</u>							
Circle	980	-9	+9.4	-1.0	-0.7	+1.7	-0.2

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Table 2 (Continued)

High School Name	8.	9.	10.	11.	12.	13.
<u>Jefferson Co.</u>						
Jefferson	+0.1%	+1.3	-0.2%	+0.3%	\$28,499	30.2
Whitehall	+1.4	-5.8	+0.7	+2.3	17,234	39.0
County Ave.	-0.1	-1.9	+0.2	+0.3	22,160	34.1
<u>Judith Basin Co.</u>						
Geyser	+1.2	+3.1	-0.4	+0.3	36,682	34.6
Hobson	+1.2	-3.2	+0.4	+1.9	38,479	25.4
Stanford	+0.5	-2.2	+0.3	+1.0	33,937	33.7
County Ave.	+0.5	-0.6	+0.1	+0.7	36,054	30.0
<u>Lake Co.</u>						
Arlee	-1.2	-5.3	+0.5	-0.3	7,857	48.0
Charlo	-0.9	-5.9	+0.6	0	9,144	49.6
Polson	-4.0	+9.7	-0.9	-2.6	19,026	28.2
Ronan	-2.7	+4.8	-0.5	-1.3	7,758	33.1
St. Ignatius	-2.0	-0.2	0	-0.6	7,103	38.1
County Ave.	-3.3	+6.1	-0.6	-2.1	12,114	32.4
<u>Lewis and Clark Co.</u>						
Augusta	-3.0	+6.0	-0.7	-3.0	26,943	26.3
Helena	+2.1	+0.2	0	+0.4	12,107	45.9
County Ave.	+0.8	+0.7	-0.1	-0.5	12,712	44.2
<u>Liberty Co.</u>						
Chester	+2.1	-2.2	+0.3	+0.8	30,621	35.2
Joplin	+3.1	-9.0	+1.1	+1.7	20,773	41.6
County Ave.	+2.0	-3.6	+0.5	+0.9	27,930	36.5
<u>Lincoln Co.</u>						
County	-3.9	+4.0	-0.5	-2.2	8,610	33.8
Libby	-4.5	+7.9	-1.0	-2.8	10,770	29.9
Troy	-2.8	0	0	-1.1	9,408	37.8
County Ave.	-4.3	+6.2	-0.8	-2.7	10,092	31.6
<u>Madison Co.</u>						
Ennis	-0.6	-0.1	0	-0.1	30,136	36.8
Harrison	-1.3	+9.8	-1.2	-0.9	27,796	16.7
Sheridan	+1.1	-5.2	+0.7	+2.8	16,236	31.7
Twin Bridges	+0.1	-3.0	+0.4	+1.0	20,968	36.5
County Ave.	-0.3	-1.0	+0.1	+0.5	24,485	33.4
<u>McCone Co.</u>						
Circle	+1.4	-1.4	+0.1	+2.0	33,232	24.1

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Table 2 (Continued)

High School Name	1.	2.	3.	4.	5.	6.	7.
<u>McCone Co. (cont.)</u>							
County Ave.	\$ 980	-\$9	+9.4	-1.0%	-2.5%	+1.7	-2.2%
<u>Meagher Co.</u>							
White Sulphur Springs	1,117	+109	+10.3	-1.6	-3.4	+3.0	-0.5
County Ave.	1,117	+109	+10.3	-1.6	-4.1	+3.0	-0.5
<u>Mineral Co.</u>							
Alberton	1,374	-21	-25.4	+3.0	+7.3	-10.4	+0.9
St. Regis	1,477	-174	-10.5	+1.2	+0.4	+4.5	-0.5
Superior	1,132	-22	-14.2	+1.6	+2.6	+0.8	-0.1
County Ave.	1,280	-58	-15.3	+1.8	+2.9	-0.4	0
<u>Missoula Co.</u>							
County	773	-53	-7.3	+0.8	+3.6	-2.8	+0.3
Frenchtown	1,132	-54	-5.2	+0.6	+0.6	-0.8	+0.1
County Ave.	783	-53	-7.2	+0.8	+2.9	-2.7	+0.3
<u>Musselshell Co.</u>							
Meistone	1,026	-159	-1.9	+0.3	-0.7	-2.6	+0.4
Roundup	920	+88	+1.5	-0.3	-2.2	+0.9	-0.2
County Ave.	1,007	+27	+0.6	-0.1	-1.7	-0.1	0
<u>Park Co.</u>							
Clyde Park	1,540	+160	-2.7	+0.4	-1.2	+6.2	-0.8
Gardiner	1,188	-187	+15.8	-2.1	-5.5	+24.8	-3.4
Park	816	+55	-3.5	+0.5	+1.6	+5.5	-0.7
Wilsall	1,455	+43	-4.9	+0.7	-0.7	+4.1	-0.6
County Ave.	932	+36	-2.0	+0.3	-0.2	+7.0	-0.9
<u>Petroleum Co.</u>							
Winnett	1,569	+146	+7.2	-0.9	-3.1	+3.1	-0.4
County Ave.	1,569	+146	+7.2	-0.9	-3.1	+3.1	-0.4
<u>Phillips Co.</u>							
Dodson	1,632	+41	-0.7	+0.1	-1.0	-0.9	+0.1
Malta	901	+136	+8.1	-1.1	-2.6	+7.9	-1.1
Saco	1,444	-143	-1.2	+0.2	-1.5	-1.3	+0.2
Whitewater	2,404	+3	-14.8	+2.0	+3.2	-15.0	+2.1
County Ave.	1,146	+78	+2.7	-0.4	-1.9	+2.6	-0.4
<u>Pondera Co.</u>							
Brady	1,267	+59	+6.3	-0.9	-0.8	+7.0	-0.9

1. Assumed foundation schedule (expenditure per ANB).
2. Δ Expenditure per ANB from assumed foundation schedule.
3. Δ Mill levies from alternative 1.
4. Δ Real estate values from alternative 1.
5. Δ Real estate values from elementary plus high school tax changes under alternative 1 in districts where high schools are located and in county as a whole.
6. Δ Mill levies from alternative 2.
7. Δ Real estate values from alternative 2.

Table 2 (Continued)

High School Name	8.	9.	10.	11.	12.	13.
<u>McCone Co. (cont.)</u>						
County Ave.	-0.4%	-1.4	+0.1%	+0.4%	\$33,232	24.1
<u>Meagher Co.</u>						
White Sulphur Springs	-0.5	-3.3	+0.5	+1.8	38,056	23.1
County Ave.	-1.2	-3.3	+0.5	+1.0	38,056	23.1
<u>Mineral Co.</u>						
Alberton	+3.8	-4.3	+0.5	+0.1	11,777	58.8
St. Regis	-2.6	+10.7	-1.2	-3.1	22,461	43.9
Superior	-0.4	+2.9	-0.3	+0.2	14,573	47.6
County Ave.	-0.2	+4.0	-0.5	-1.1	15,661	48.8
<u>Missoula Co.</u>						
County	+1.5	+0.6	-0.1	+2.1	12,668	40.7
Frenchtown	-1.5	+0.1	0	-0.1	21,634	38.7
County Ave.	+0.7	+0.6	-0.1	+1.4	12,925	40.6
<u>Musselshell Co.</u>						
Melstone	+0.7	-1.7	+0.3	-0.4	44,396	35.4
Roundup	-0.8	-5.7	+1.0	+1.8	19,004	31.9
County Ave.	-0.3	-4.6	+0.8	+0.8	22,575	32.9
<u>Park Co.</u>						
Clyde Park	-2.2	-0.4	+0.1	-0.3	19,174	36.2
Gardiner	-6.5	+33.6	-4.5	-9.5	10,878	17.6
Park	+0.7	+1.1	-0.1	+1.2	12,557	36.9
Wilsall	-1.7	+2.5	-0.3	-1.5	20,079	38.3
County Ave.	-1.2	+3.8	-0.5	-0.8	13,212	35.4
<u>Petroleum Co.</u>						
Winnett	-1.1	-3.1	+0.4	+0.9	41,255	26.3
County Ave.	-1.1	-3.1	+0.4	+0.9	41,255	26.3
<u>Phillips Co.</u>						
Dodson	+0.3	-5.6	+0.4	+0.1	31,912	34.2
Malta	-1.4	+1.2	-0.2	+0.6	18,888	25.4
Saco	-1.2	+0.7	-0.1	-0.4	31,973	34.6
Whitewater	+4.6	-15.5	+2.1	+2.2	38,180	48.3
County Ave.	-0.6	-1.2	+0.2	+0.1	23,304	30.7
<u>Pondera Co.</u>						
Brady	-0.7	+2.5	-0.3	-1.5	28,211	27.2

8. Δ Real estate values from elementary plus high school tax changes under alternative 2 in districts where high schools are located and in county as a whole.
9. Δ Mill levies from alternative 5.
10. Δ Real estate values from alternative 5.
11. Δ Real estate values from elementary plus high school tax changes under alternative 5 in districts where high schools are located and in county as a whole.
12. Taxable value per ANB in 1971-72.
13. Combined county plus district levies for high schools in 1971-72.

Table 2 (Continued)

High School Name	1.	2.	3.	4.	5.	6.	7.
<u>Pondera Co. (cont.)</u>							
Conrad	\$ 836	+\$152	+5.5	-0.7%	-2.7%	+6.2	-0.8%
Valier	1,077	+30	+6.3	-0.9	-3.6	+7.1	-0.9
County Ave.	922	+121	+5.9	-0.8	-2.8	+6.6	-0.9
<u>Powder River Co.</u>							
County	935	-624	+6.8	-0.7	-0.8	-15.6	+1.7
County Ave.	935	-624	+6.8	-0.7	-3.2	-15.6	+1.7
<u>Powell Co.</u>							
County	841	+168	+9.1	-0.7	+1.4	+12.5	-1.0
County Ave.	841	+168	+9.1	-0.7	-0.4	+12.5	-1.0
<u>Prairie Co.</u>							
County	1,013	+228	+12.7	-2.7	-8.0	+8.2	-1.7
County Ave.	1,013	+228	+12.7	-2.7	-7.8	+8.2	-1.7
<u>Ravalli Co.</u>							
Corvallis	991	+252	+4.4	-0.4	-1.7	+22.6	-2.3
Darby	1,017	+225	+6.5	-0.6	-1.9	+24.6	-2.5
Florence	1,158	+233	-5.2	+0.5	+0.8	+13.0	-1.3
Hamilton	844	+190	+1.2	-0.1	-1.2	+19.4	-1.9
Stevensville	937	+229	+2.9	-0.3	-1.3	+21.0	-2.1
Victor	1,387	+239	-1.7	+0.2	-0.2	+16.4	-1.6
County Ave.	960	+217	+2.2	-0.2	-1.1	+20.3	-2.0
<u>Richland Co.</u>							
Fairview	992	-99	+5.6	-0.6	-1.7	+4.7	-0.5
Lambert	1,489	-128	-7.5	+0.9	+1.9	-8.4	+1.0
Savage	1,649	+191	+5.5	-0.6	-1.7	+4.6	-0.5
Sidney	827	+68	+2.8	-0.3	-1.0	+1.9	-0.2
County Ave.	942	+29	+2.8	-0.3	-1.4	+2.0	-0.2
<u>Roosevelt Co.</u>							
Bainville	1,631	-335	-5.5	+0.6	-0.2	-1.5	+0.2
Brockton	1,649	+168	+16.2	-1.9	-5.0	+20.3	-2.4
Culbertson	1,141	+59	-1.0	+0.1	-1.2	+3.0	-0.4
Froid	1,308	+54	-15.4	+1.8	+1.2	-11.4	+1.3
Poplar	935	-138	-1.0	+0.1	-1.2	+3.0	-0.4
Wolf Point	854	+44	-0.7	+0.1	+0.2	+3.3	-0.4
County Ave.	1,019	-11	-2.3	+0.3	-0.5	+1.8	-0.2
<u>Rosebud Co.</u>							
Colstrip	824	-531	+17.4	-2.1	-4.4	+11.5	-1.4
Forsyth	1,000	+93	+7.9	-1.0	-1.9	+2.1	-0.3
Rosebud	1,154	-508	+4.6	-0.6	-2.6	-1.3	+0.2
County Ave.	982	-250	+10.7	-1.3	-3.3	+4.8	-0.6

1. Assumed foundation schedule (expenditure per ANB).

2. Δ Expenditure per ANB from assumed foundation schedule.

3. Δ Mill levies from alternative 1.

4. Δ Real estate values from alternative 1.

5. Δ Real estate values from elementary plus high school tax changes under alternative 1 in districts where high schools are located and in county as a whole.

6. Δ Mill levies from alternative 2.

Table 2 (Continued)

High School Name	8.	9.	10.	11.	12.	13.
<u>Pondera Co. (cont.)</u>						
Conrad	-2.6%	-0.5	+0.1%	-0.7%	\$13,268	28.0
Valier	-3.6	+2.8	-0.4	-1.9	31,044	27.1
County Ave.	-2.7	+1.0	-0.1	-1.3	17,878	27.6
<u>Powder River Co.</u>						
County	+5.6	-7.9	+0.8	+4.0	81,230	26.7
County Ave.	+3.2	-7.9	+0.8	+2.1	81,230	26.7
<u>Powell Co.</u>						
County	+0.4	+5.7	-0.5	+1.3	14,807	24.3
County Ave.	-1.4	+5.7	-0.5	-0.4	14,807	24.3
<u>Prairie Co.</u>						
County	-3.6	+1.8	-0.4	-0.6	26,876	20.8
County Ave.	-3.4	+1.8	-0.4	-0.4	26,876	20.8
<u>Ravalli Co.</u>						
Corvallis	-4.3	+15.1	-1.5	-2.9	9,158	29.0
Darby	-4.5	+17.1	-1.7	-3.0	13,966	27.0
Florence	-1.7	+5.5	-0.6	-0.3	9,208	38.6
Hamilton	-3.7	+11.9	-1.2	-1.6	9,524	32.2
Stevensville	-3.9	+13.5	-1.4	-2.5	10,232	30.6
Victor	-2.7	+8.9	-0.9	-1.3	13,763	35.2
County Ave.	-3.7	+12.8	-1.3	-1.3	10,378	31.3
<u>Richland Co.</u>						
Fairview	-0.9	-1.9	+0.2	+0.7	34,855	27.9
Lambert	+0.8	-4.4	+0.5	+0.4	26,207	41.0
Savage	-0.9	-2.0	+0.2	+0.4	23,765	28.0
Sidney	-0.2	-3.8	+0.4	+0.7	16,748	30.7
County Ave.	-0.6	-3.2	+0.4	+0.4	19,634	30.6
<u>Roosevelt Co.</u>						
Bainville	+0.1	+7.0	-0.8	-2.3	27,308	39.0
Brockton	-4.7	+13.8	-1.6	-10.1	7,344	17.2
Culbertson	-1.0	+6.5	-0.8	-2.7	19,518	34.5
Froid	+1.4	-11.6	+1.4	+0.7	12,306	48.9
Poplar	-1.0	+6.5	-0.8	-2.7	19,518	34.5
Wolf Point	+0.4	-3.2	+0.4	-0.8	14,254	34.2
County Ave.	-0.3	0	0	-1.1	15,673	35.7
<u>Rosebud Co.</u>						
Colstrip	-1.6	+11.0	-1.4	-1.7	49,165	16.1
Forsyth	+0.8	-5.4	+0.7	+2.4	31,076	25.5
Rosebud	+0.3	+18.0	-2.2	-2.5	50,188	28.9
County Ave.	-0.6	+5.2	-0.6	-0.7	33,190	22.8

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12. Taxable value per ANB in 1971-72.
13. Combined county plus district levies for high schools in 1971-72.

Table 2 (Continued)

High School Name	1.	2.	3.	4.	5.	6.	7.
<u>Sanders Co.</u>							
Dixon	\$1,649	+\$127	+7.4	-0.9%	-1.6%	+7.8	-1.0%
Hot Springs	1,111	+218	+7.6	-1.0	-4.1	+7.9	-1.0
Noxon	1,180	-14	+9.6	-1.2	-2.8	+1.0	-1.3
Plains	977	+188	-0.1	0	-1.1	+0.4	-0.
Thompson Falls	1,036	+219	+10.1	-1.3	-3.2	+10.5	-1.3
County Ave.	1,102	+164	+6.7	-0.8	-2.5	+7.2	-0.9
<u>Sheridan Co.</u>							
Antelope	1,930	+77	+4.0	-0.3	-0.5	+6.0	-0.5
Medicine Lake	1,088	-186	-11.0	+0.9	+1.0	-8.9	+0.7
Outlook	1,501	+207	+5.5	-0.4	-1.1	+7.5	-0.6
Plentywood	940	+150	-0.7	+0.1	-0.2	+1.3	-0.1
Westby	1,248	+20	+5.9	-0.5	-1.2	+8.0	-0.6
County Ave.	1,148	+51	-0.3	0	-0.5	+1.7	-0.1
<u>Silver Bow Co.</u>							
Butte	778	+33	+5.1	-0.6	+1.2	+1.5	-0.2
County Ave.	778	+33	+5.1	-0.6	+1.1	+1.5	-0.2
<u>Stillwater Co.</u>							
Absarokee	1,128	+145	+5.4	-0.6	-1.9	+9.3	-1.1
Columbus	1,081	-2	-2.2	+0.3	-0.2	+1.8	-0.2
Park City	1,365	+231	+4.4	-0.5	-1.3	+8.4	-0.9
Rapelje	1,598	+37	+1.9	-0.2	-1.8	+5.8	-0.7
Reed Point	2,193	+750	+8.2	-1.0	-2.0	+12.1	-1.4
County Ave.	1,294	+142	+2.5	-0.3	-1.6	+6.4	-0.8
<u>Sweet Grass Co.</u>							
County	922	-41	+4.1	-0.5	+0.8	+0.6	-0.1
County Ave.	922	-41	+4.1	-0.5	-2.3	+0.6	-0.1
<u>Teton Co.</u>							
Choteau	945	+90	+6.7	-1.0	-1.6	+5.0	-0.8
Dutton	1,335	+52	+7.8	-1.2	-2.5	+6.1	-0.9
Fairfield	991	+157	+1.4	-0.2	-0.9	-0.3	0
Power	1,414	-242	-3.9	+0.6	+0.5	-5.7	+0.9
County Ave.	1,066	+68	+4.9	-0.8	-2.2	+3.1	-0.5
<u>Toole Co.</u>							
Shelby	872	-49	-1.1	+0.1	+2.7	-6.4	+0.7
Sunburst	1,003	-63	+5.6	-0.6	-1.3	+0.3	0
County Ave.	914	-53	+1.9	-0.2	-0.7	-3.3	+0.4

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5. Δ Real estate values from elementary plus high school tax changes under alternative 1 in districts where high schools are located and in county as a whole.
6. Δ Mill levies from alternative 2.
7. Δ Real estate values from alternative 2.

Table 2 (Continued)

High School Name	8.	9.	10.	11.	12.	13.
<u>Sanders Co.</u>						
Dixon	-0.8%	+1.1	-0.1%	-1.5%	11,763	26.1
Hot Springs	-3.2	+1.2	-0.2	-1.5	13,651	26.0
Noxon	-2.0	+5.8	-0.7	-1.5	48,607	23.9
Plains	-0.3	-6.3	+0.8	+1.6	12,337	33.5
Thompson Falls	-2.3	+3.8	-0.5	-0.5	23,562	23.4
County Ave.	-1.8	+2.0	-0.2	-0.6	20,558	26.7
<u>Sheridan Co.</u>						
Antelope	-0.2	+1.8	-0.1	-0.1	40,286	29.5
Medicine Lake	+1.3	-1.2	+0.1	-0.1	19,963	44.4
Outlook	-0.8	+0.8	-0.1	-0.4	28,350	28.0
Plentywood	+0.1	-5.4	+0.4	+1.2	12,985	34.2
Westby	-0.8	+4.5	-0.4	-0.7	30,240	27.5
County Ave.	-0.1	-2.7	+0.1	0	20,787	33.8
<u>Silver Bow Co.</u>						
Butte	+1.2	-2.6	+0.3	+0.5	19,006	28.3
County Ave.	+1.1	-2.6	+0.3	+0.1	19,006	28.3
<u>Stillwater Co.</u>						
Absarokee	-1.7	+2.5	-0.3	-1.2	20,265	28.1
Columbus	+0.1	+0.2	0	+1.2	20,592	35.6
Park City	-1.0	+1.5	-0.2	+0.6	13,404	29.0
Rapelje	-1.5	+2.2	-0.3	-1.0	37,639	31.6
Reed Point	-1.6	+5.2	-0.6	-1.7	30,447	25.3
County Ave.	-1.4	+1.9	-0.2	-0.3	22,212	31.0
<u>Sweet Grass Co.</u>						
County	+3.1	-0.3	0	+2.2	23,675	29.3
County Ave.	0	-0.3	0	-0.3	23,675	29.3
<u>Teton Co.</u>						
Choteau	+0.1	-1.2	+0.2	+2.0	26,365	26.7
Dutton	-0.7	+1.7	-0.3	-0.5	41,481	25.6
Fairfield	+0.8	-6.7	+1.0	+3.1	12,973	32.0
Power	+2.4	+3.2	-0.5	-0.9	20,776	37.4
County Ave.	-0.3	-1.1	+0.2	+0.7	23,648	28.6
<u>Toole Co.</u>						
Shelby	+4.7	-6.3	+0.7	+3.6	20,986	34.6
Sunburst	+0.7	-1.9	+0.2	+0.5	38,363	27.9
County Ave.	+1.3	-4.2	+0.5	+1.1	26,442	31.5

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Table 2 (Continued)

High School Name	1.	2.	3.	4.	5.	6.	7.
<u>Treasure Co.</u>							
Hysam	\$1,151	+\$230	+8.8	-1.4%	-4.5%	+9.6	-1.5%
County Ave.	1,151	+230	+8.8	-1.4	-4.5	+9.5	-1.5
<u>Valley Co.</u>							
Frazer	1,514	+118	+16.4	-2.4	-6.0	+19.6	-2.8
Glasgow	827	-106	-7.6	+1.1	+1.9	-4.4	+0.6
Hinsdale	1,444	+109	+6.7	-1.0	-3.6	+9.9	-1.4
Nashua	992	+13	-16.6	+2.4	+3.3	-13.4	+1.9
Opheim	1,162	-231	-11.8	+1.7	+1.8	-8.3	+1.2
County Ave.	962	-73	-4.8	+0.7	+0.4	-1.5	+0.2
<u>Wheatland Co.</u>							
Harlowton	984	-174	-8.2	+1.3	+1.6	-6.4	+1.1
Judith Gap	1,844	+256	+0.2	0	-2.1	+1.9	-0.3
County Ave.	1,130	-101	-6.6	+1.1	-0.5	-4.8	+0.8
<u>Wibaux Co.</u>							
Wibaux	1,028	-220	+11.2	-1.6	-4.0	-6.8	+1.0
County Ave.	1,028	-220	+11.2	-1.6	-4.8	-6.8	+1.0
<u>Yellowstone Co.</u>							
Billings	768	-74	-5.4	+0.6	+2.2	-3.0	+0.3
Broadview	1,477	-94	-2.2	+0.2	-0.6	+0.3	0
Custer	1,961	+69	-3.3	+0.4	+0.9	-0.8	+0.1
Laurel	830	+85	-1.2	+0.1	+0.8	+1.2	-0.1
Shepherd	1,173	+240	-1.6	+0.2	-0.4	+0.8	-0.1
Worden	992	+145	-1.1	+0.1	-0.3	+1.4	-0.2
County Ave.	798	-48	-4.9	+0.5	+1.6	-2.4	+0.3

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 7. Δ Real estate values from alternative 2.

Table 2 (Continued)

High School Name	8.	9.	10.	11.	12.	13.
<u>Treasure Co.</u>						
Hysham	-2.7%	+3.0	-0.5%	-0.4%	22,939	24.7
County Ave.	-2.7	+3.0	-0.5	-0.4	22,939	24.7
<u>Valley Co.</u>						
Frazer	-6.0	+14.0	-2.0	-3.8	27,745	17.1
Glasgow	+1.9	+2.4	-0.3	-0.7	12,545	41.1
Hinsdale	-3.5	+4.4	-0.6	-1.9	37,854	26.8
Nashua	+3.3	-11.3	+1.6	+0.8	9,259	50.1
Opheim	+1.8	+0.5	-0.1	-0.5	21,744	45.3
County Ave.	+0.3	+2.1	-0.3	-1.5	15,176	38.2
<u>Wheatland Co.</u>						
Harlowton	+3.5	-0.4	+0.1	+1.5	20,190	41.6
Judith Gap	-0.2	-4.7	+0.8	+0.5	23,443	33.3
County Ave.	+1.4	-1.2	+0.2	+0.5	20,743	40.0
<u>Wibaux Co.</u>						
Wibaux	+3.6	-3.4	+0.5	+2.7	66,166	22.3
County Ave.	+2.7	-3.4	+0.5	+2.1	66,166	22.3
<u>Yellowstone Co.</u>						
Billings	+1.3	+0.5	-0.1	0	14,719	38.9
Broadview	-1.4	+1.6	-0.2	-2.1	28,640	35.6
Custer	0	-4.2	+0.5	-1.5	34,430	36.7
Laurel	0	-5.5	+0.6	+0.5	11,426	34.7
Shepherd	-1.3	-5.9	+0.7	+0.3	10,428	35.1
Worden	-1.2	-5.3	+0.6	+0.3	17,218	34.5
County Ave.	+0.8	-0.2	0	-0.2	14,645	38.3

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8. Δ Real estate values from elementary plus high school tax changes under alternative 2 in districts where high schools are located and in county as a whole.
9. Δ Mill levies from alternative 5.
10. Δ Real estate values from alternative 5.
11. Δ Real estate values from elementary plus high school tax changes under alternative 5 in districts where high schools are located and in county as a whole.
12. Taxable value per ANB in 1971-72.
13. Combined county plus district levies for high schools in 1971-72.

Table 3

Estimated Effects in Counties from Various Alternatives

County	1.	2.	3.	4.	5.	6.
Beaverhead	46.8	30.7	-18.6	+2.4%	38.9	24.2
Big Horn	54.2	29.3	-8.3	+1.1	47.1	23.0
Blaine	53.8	38.3	-9.0	+1.1	46.8	31.5
Broadwater	45.5	30.5	-1.7	+0.2	37.4	24.0
Carbon	40.8	34.3	+35.4	-4.5	32.7	27.7
Carter	34.9	21.1	-2.2	+0.4	29.1	16.7
Cascade	65.4	36.7	-13.9	+1.8	59.5	30.5
Chouteau	37.0	28.9	-4.4	+0.4	28.8	22.4
Custer	56.7	35.7	-26.4	+2.9	49.0	28.9
Daniels	46.5	38.9	-20.2	+2.8	39.0	32.0
Dawson	52.4	38.1	+25.1	-3.2	46.5	31.2
Deer Lodge	53.4	34.5	+16.6	-2.1	45.7	27.7
Fallon	27.3	20.4	+128.7	-14.4	25.8	16.6
Fergus	48.6	34.0	-18.1	+2.3	42.7	27.3
Flathead	62.3	40.4	-0.6	+0.1	55.0	33.6
Gallatin	59.8	37.7	-54.8	+5.7	52.3	30.8
Garfield	43.5	24.6	-20.7	+2.6	34.9	18.3
Glacier	44.1	26.0	+38.9	-4.6	38.2	20.6
Golden Valley	28.6	30.7	+39.7	-5.0	19.3	24.3
Granite	46.1	35.4	+18.2	-2.1	37.3	28.7
Hill	56.0	41.6	-15.5	+1.7	50.1	34.7
Jefferson	53.2	33.8	+20.9	-2.6	45.5	27.2
Judith Basin	35.7	28.6	+7.2	-0.9	27.2	22.2
Lake	65.4	45.0	-31.1	+3.0	58.4	37.9
Lewis and Clark	63.7	38.6	-31.4	+3.5	56.6	31.8
Liberty	35.6	30.1	+9.8	-1.2	27.9	23.6
Lincoln	69.5	44.9	-28.0	+3.5	62.9	37.8
Madison	41.5	33.1	-12.8	+1.6	33.1	26.5
McCone	41.0	25.8	+7.7	-0.8	32.7	19.6
Meagher	40.9	26.1	+1.6	-0.2	32.4	19.8
Mineral	64.0	48.4	+71.0	-8.3	56.9	41.2
Missoula	66.7	37.9	-39.3	+4.6	49.3	31.1
Musselshell	45.2	32.8	+10.7	-1.8	37.2	26.2
Park	51.1	42.4	-12.3	+1.7	44.0	35.8
Petroleum	40.9	29.4	+7.8	-1.0	32.1	22.9
Phillips	43.8	33.3	+10.7	-1.5	35.9	26.6
Pondera	51.3	34.2	+5.5	-0.7	43.7	27.5
Powder River	15.5	11.1	+125.8	-13.5	15.1	10.2

1. County elementary levy under alternative 2.
2. County high school levy under alternative 2.
3. Estimated average mill levy change from alternative 4.
4. Estimated average change in real estate values from alternative 4.
5. County elementary levy under alternative 5.
6. County high school levy under alternative 5.

Table 3 (Continued)

County	1.	2.	3.	4.	5.	6.
Powell	61.6	36.8	-13.3	+1.1%	54.1	30.0
Prairie	36.7	29.0	+24.5	-5.1	28.4	22.6
Ravalli	60.0	51.6	-28.4	+2.8	53.4	44.1
Richland	46.3	32.6	+19.6	-2.3	38.3	26.0
Roosevelt	46.4	37.5	+23.4	-2.7	43.8	31.0
Rosebud	36.0	27.6	+27.7	-3.4	31.4	19.9
Sanders	45.8	33.9	+43.2	-5.5	37.9	27.2
Sheridan	46.3	35.5	+11.2	-0.9	38.4	28.8
Silver Bow	56.1	29.8	+48.4	-5.9	48.4	23.3
Stillwater	46.6	37.4	-11.7	+1.4	38.5	30.5
Sweet Grass	38.4	29.9	+7.8	-1.0	30.0	23.4
Teton	42.9	31.7	-6.0	+0.9	34.7	25.3
Toole	40.4	28.2	+17.5	-2.0	32.2	21.8
Treasure	40.8	34.3	-15.6	+2.5	32.6	27.7
Valley	49.3	36.7	-4.4	+0.6	43.5	30.3
Wheatland	39.6	35.2	-16.9	+2.8	31.9	28.6
Wibaux	18.3	15.5	+155.6	-22.3	18.0	14.0
Yellowstone	58.1	35.9	-31.3	+3.5	50.7	29.2

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1. County elementary levy under alternative 2.
 2. County high school levy under alternative 2.
 3. Estimated average mill levy change from alternative 4.
 4. Estimated average change in real estate values from alternative 4.
 5. County elementary levy under alternative 5.
 6. County high school levy under alternative 5.

Table 4

Estimated Changes in the Finances of Elementary Districts
Which Would Be Affected by Alternative 3.

	1.	2.	3.
<u>Beaverhead Co.</u>			
7 Grant	4.9	\$ 700	\$ 3,500
12 Lima	7.6	5,990	11,200
16 Wisdom	2.0	700	1,610
<u>Big Horn Co.</u>			
2 Pryor	9.7	6,560	630
29 Wyola	6.7	6,860	319
<u>Blaine Co.</u>			
14 Cleveland	28.2	6,830	15,700
15 Maddux	67.4	1,440	11,900
41 Lohman	0.4	27	128
42 Cow Island	28.7	820	4,840
43 Turner	17.7	14,600	8,570
50 Hays	47.4	86,900	-61,800
<u>Carbon Co.</u>			
1 Red Lodge	6.8	14,900	2,640
2 Bridger	2.0	3,790	822
34 Belfry	46.6	45,800	201,000
<u>Carter Co.</u>			
1 Hammond	1.3	153	578
8 Johnston	5.8	210	2,280
14 Lone Pine	2.1	450	388
15 Ekalaka	16.8	19,800	5,330
27 Capitol	18.7	3,330	2,890
56 Alzada	11.9	1,530	5,660
<u>Cascade Co.</u>			
1 Great Falls	6.3	672,000	-258,000
23 Monarch	39.5	5,080	3,440
35 Neihart	8.7	806	385
72 Portage	114.8	4,100	88,700
85 Ulm	1.5	1,380	-622
95 Deep Creek	67.4	1,440	40,100
<u>Chouteau Co.</u>			
11 Big Sandy	4.8	9,350	11,300
26 Warrick	5.8	210	387
28 Highwood	17.0	8,470	21,500
44 Geraldine	11.4	12,400	25,400

1. Additional levy necessary to continue present spending per ANB.
2. Extra amount to be spent in district.
3. Amount of extra district tax lost to state fund.

Table 4 (Continued)

	1.	2.	3.
<u>Chouteau Co. (cont.)</u>			
49 Elim	117.2	\$ 3,340	\$ 61,700
56 Carter	110.9	12,700	101,000
99 Benton Lake	76.4	4,360	78,200
<u>Custer Co.</u>			
1 Miles City	2.1	25,600	-7,680
16 Kimball	62.3	10,700	20,500
43 Moon Creek	3.4	120	1,230
83 Ash Creek	13.2	1,410	4,630
<u>Daniels Co.</u>			
1 Scobey	0.8	2,370	200
2 Peerless	41.9	19,700	6,970
6 Whitetail	40.2	7,460	12,100
<u>Dawson Co.</u>			
10 Yale	3.1	600	2,920
30 Bloomfield	4.9	700	1,800
36 Lindsay	7.6	1,730	4,100
55 Lervold	42.6	912	3,270
68 Morgan Creek	28.7	820	2,800
78 Richey	4.9	4,870	1,240
<u>Deer Lodge Co.</u>			
10 Anaconda	17.0	245,000	1,870
<u>Fallon Co.</u>			
50 Fertile Prairie	3.2	391	4,280
<u>Fergus Co.</u>			
18 Cottonwood	3.1	88	328
27 Grass Range	9.7	7,310	7,690
44 Moore	12.3	10,200	14,000
74 Roy	7.3	3,800	2,500
84 Denton	1.5	1,800	2,100
<u>Flathead Co.</u>			
30 Lakeside	31.8	30,900	-431
<u>Gallatin Co.</u>			
1 Logan	23.8	3,570	10,800
15 Willow Creek	25.2	8,820	7,890
41 Anderson	28.7	820	2,400
<u>Garfield Co.</u>			
18 Rock Springs	3.4	312	1,050

1. Additional levy necessary to continue present spending per ANB.
2. Extra amount to be spent in district.
3. Amount of extra district tax lost to state fund.

Table 4 (Continued)

	1.	2.	
<u>Garfield Co. (cont.)</u>			
55 Cat Creek	6.5	\$ 184	\$ 622
<u>Glacier Co.</u>			
8 Babb	45.3	30,000	14,561
9 Browning	8.7	92,200	-55,600
50 East Glacier Park	22.0	10,200	5,550
<u>Golden Valley Co.</u>			
6 Ryegate	13.3	6,940	15,600
41M Lavina	62.1	15,500	87,500
46 Cherry Creek	28.7	820	2,630
<u>Granite Co.</u>			
8 Hall	1.5	363	666
11 Drummond	2.4	2,600	2,860
<u>Hill Co.</u>			
24 Hingham	24.3	18,700	21,700
26 Rudyard	23.3	22,200	5,050
28 Inverness	30.3	17,900	10,500
57 Lake View	33.9	16,000	-1,790
87 Rocky Boy	49.4	96,100	-94,700
88 Kremlin	79.9	59,900	82,800
<u>Jefferson Co.</u>			
5 Basin	29.2	6,030	1,200
27 Montana City	58.0	12,800	83,800
<u>Judith Basin Co.</u>			
25 Hobson	4.5	4,930	1,650
28 Utica	11.9	1,530	6,660
58 Geyser	20.5	11,400	19,000
<u>Lake Co.</u>			
22 Elmo	2.7	570	-320
36 Dayton	4.9	700	925
73 Swan Lake	23.4	6,350	1,430
<u>Lewis and Clark Co.</u>			
1 Helena	1.0	36,000	-14,600
3 Warren	10.4	16,300	9,720
4 Canyon Creek	38.0	1,900	38,100
9 East Helena	2.8	10,600	-2,820
13 Wolf Creek	26.4	4,510	33,800
45 Augusta	25.6	19,500	32,100

1. Additional levy necessary to continue present spending per ANB.
2. Extra amount to be spent in district.
3. Amount of extra district tax lost to state fund.

Table 4 (Continued)

	1.	2.	3.
<u>Liberty Co.</u>			
27 Whitlash	2.0	\$ 266	\$ 1,270
29 Joplin	22.4	17,600	15,000
33 Chester	22.7	50,500	32,200
<u>Lincoln Co.</u>			
2 Rexford	7.2	4,000	-1,940
53 Trego	3.8	1,700	274
<u>Madison Co.</u>			
1 Virginia City	31.7	2,940	2,890
23 Harrison	15.8	7,570	7,840
<u>McCone Co.</u>			
6 Prairie Elk	28.6	2,650	24,600
84 Brockway	8.8	1,700	5,630
134 Vida	1.4	510	1,090
<u>Meagher Co.</u>			
34 Ringling	4.9	700	2,200
<u>Mineral Co.</u>			
1 Saltese	58.0	3,730	15,300
2 Alberton	19.5	22,500	-4,570
<u>Missoula Co.</u>			
4 Hellgate	2.6	4,480	4,250
11 Ryegate	12.2	2,870	2,110
14 Bonner	3.8	9,480	1,500
30 Sunset	14.9	1,800	3,730
32 Clinton	4.8	5,410	475
33 Swan Valley	2.4	1,300	-161
<u>Musselshell Co.</u>			
9 Musselshell	82.2	16,400	67,600
64J Melstone	31.3	21,400	42,400
<u>Park Co.</u>			
7 Gardiner	24.4	25,400	-3,750
J53 Wilsall	7.4	5,250	6,360
<u>Phillips Co.</u>			
1A Edmond	77.7	7,760	25,600
2A Dodson	18.4	11,100	14,500
5 Zortman	137.3	7,830	6,720
6 Robinson	20.5	1,750	2,900

1. Additional levy necessary to continue present spending per ANB.
2. Extra amount to be spent in district.
3. Amount of extra district tax lost to state fund.

Table 4 (Continued)

	1.	2.	3.
<u>Phillips Co. (cont.)</u>			
7 Landusky	11.9	\$ 1,530	\$ -52
12A Saco	8.1	7,660	10,500
20AA Whitewater	24.0	14,400	3,640
27 Tallow Creek	3.4	96	421
<u>Pondera Co.</u>			
2 Dupuyer	9.1	2,150	2,980
4 Faris	6.2	264	1,840
19 Brady	31.1	26,000	27,800
34 Ledger	4.4	248	866
65 Sollid	18.5	2,770	4,870
<u>Powder River Co.</u>			
22 Belle Creek	49.8	26,600	584,000
<u>Powell Co.</u>			
33 Gold Creek	9.5	544	6,850
<u>Prairie Co.</u>			
40 Mildred	70.9	3,040	35,000
<u>Richland Co.</u>			
11 Brorson	15.3	3,920	26,000
21 Row	4.9	700	1,770
86 Lambert	25.9	17,600	6,320
<u>Roosevelt Co.</u>			
3 Pershing	28.6	25,700	56,900
9 Poplar	12.8	61,200	2,770
25 McCabe	5.8	210	1,410
55 Brockton	19.5	25,900	-18,700
64 Bainville	37.3	21,000	30,900
65 Froid	2.9	2,580	289
<u>Rosebud Co.</u>			
3 Birney	18.2	3,120	5,540
6 Lame Deer	14.9	31,800	-29,200
12 Rosebud	15.8	11,000	24,100
19 Colstrip	17.1	12,100	47,700
32J Ashland	1.4	1,050	314
33 Ingomar	174.1	24,800	257,000
<u>Sanders Co.</u>			
3 Heron	2.5	720	6
6 Trout Creek	25.5	16,000	38,500

1. Additional levy necessary to continue present spending per ANB.
2. Extra amount to be spent in district.
3. Amount of extra district tax lost to state fund.

Table 4 (Continued)

	1.	2.	3.
<u>Sanders Co. (cont.)</u>			
9 Dixon	17.2	\$ 10,100	\$ 51
10 Noxon	19.6	15,300	38,300
<u>Sheridan Co.</u>			
2 Redstone	82.2	11,700	40,800
3 Westby	12.5	15,300	19,000
7 Medicine Lake	28.6	37,100	35,500
19 Antelope	8.0	4,390	2,220
29 Outlook	9.7	5,380	4,000
49 Hiawatha	39.3	5,880	38,700
<u>Silver Bow Co.</u>			
1 Butte	7.6	414,000	-24,800
2 Rocker	4.4	713	588
3 Ramsay	20.1	12,300	26,000
4 Divide	20.8	2,810	6,070
<u>Stillwater Co.</u>			
9 Reed Point	50.2	9,670	28,100
32 Rapelje	8.3	4,840	8,340
52C Absarokee	2.5	3,550	-48
<u>Sweet Grass Co.</u>			
1 Big Timber	8.0	17,400	457
5 Melville	8.3	1,120	6,980
<u>Teton Co.</u>			
28 Dutton	21.5	25,400	43,100
30 Power	21.9	20,000	6,800
61 Pendroy	8.1	1,330	5,110
<u>Toole Co.</u>			
1 Sweetgrass	20.8	5,480	3,840
2 Sunburst	16.7	26,100	26,300
3 O'Loughlin	16.0	912	27,600
8 Kevin	47.7	23,800	26,100
11 Ethridge	7.7	825	4,170
14 Shelby	5.9	27,800	-4,590
33 Oilmont	29.6	11,800	12,200
<u>Valley Co.</u>			
1 Glasgow	7.2	73,000	-16,500
2 Frazer	32.3	31,100	-10,500
9 Opheim	8.8	17,100	4,240
13 Nashua	19.9	26,100	6,490

1. Additional levy necessary to continue present spending per ANB.
2. Extra amount to be spent in district.
3. Amount of extra district tax lost to state fund.

Table 4 (Continued)

	1.	2.	3.
<u>Valley Co. (cont.)</u>			
21 Fort Peck	46.1	44,100	-37,200
<u>Wheatland Co.</u>			
16 Harlowton	9.4	17,900	2,760
20 Shawmut	26.8	2,290	12,100
<u>Yellowstone Co.</u>			
2 Billings	4.6	445,000	-80,000
15 Custer	60.7	32,500	53,700
17 Morin	2.2	432	1,990
21J Broadview	31.7	16,700	40,000
23 Elysian	5.6	2,000	3,340
26 Lockwood	4.5	21,600	8,030
58 Yellowstone Boys Ranch	15.8	9,610	-9,530

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1. Additional levy necessary to continue present spending per ANB.
 2. Extra amount to be spent in district.
 3. Amount of extra district tax lost to state fund.

Table 5

Estimated Changes in the Finances of High School Districts
Which Would Be Affected by Alternative 3

High School Name	1.	2.	3.
<u>Big Horn Co.</u>			
Lodge Grass	4.1	\$ 9,450	\$ 5,300
<u>Blaine Co.</u>			
Turner	2.0	1,910	1,130
<u>Carbon Co.</u>			
Belfry	19.2	26,900	74,800
Bridger	6.2	11,500	3,000
Fromberg	0.7	517	150
<u>Carter Co.</u>			
County	3.1	5,570	12,600
<u>Cascade Co.</u>			
Belt	1.7	4,320	1,010
Great Falls	7.8	727,000	-195,000
<u>Chouteau Co.</u>			
Big Sandy	1.1	3,120	2,660
Geraldine	1.4	2,390	3,100
<u>Daniels Co.</u>			
Flaxville	4.0	3,950	1,550
Peerless	41.9	22,600	25,700
Scobey	6.6	21,200	-1,070
<u>Dawson Co.</u>			
County	1.2	20,900	-4,790
Richey	0.8	1,210	700
<u>Fallon Co.</u>			
Baker	12.8	74,000	37,100
Plevna	1.6	2,050	215
<u>Flathead Co.</u>			
Columbia Falls	0.1	1,530	387
<u>Gallatin Co.</u>			
Belgrade	0.1	420	-48
Bozeman	1.7	42,900	-9,050
West Yellowstone	34.5	30,200	40,900

1. Additional levy necessary to continue present spending per ANB.
2. Extra amount to be spent in district.
3. Amount of extra district tax lost to state fund.

Table 5 (Continued)

High School Name	1.	2.	3.
<u>Garfield Co.</u>			
County	8.0	\$ 17,000	\$ 26,900
<u>Glacier Co.</u>			
Browning	10.5	80,200	-18,100
Cut Bank	1.3	11,700	8,970
<u>Hill Co.</u>			
Box Elder	3.3	6,440	-4,130
Hingham	15.4	10,900	8,220
Inverness	21.2	13,600	11,900
Kremlin	43.7	56,000	12,800
Rudyard	6.9	7,490	2,760
<u>Jefferson Co.</u>			
Jefferson	1.4	3,450	2,360
Whitehall	0.3	965	33
<u>Judith Basin Co.</u>			
Geyser	15.8	21,000	10,800
Stanford	10.3	18,600	16,100
<u>Lewis and Clark Co.</u>			
Helena	6.3	287,000	-80,700
<u>Liberty Co.</u>			
Chester	11.2	35,000	28,500
Joplin	2.9	3,360	784
<u>Madison Co.</u>			
Ennis	11.3	21,800	17,200
Twin Bridges	2.4	5,500	1,330
<u>McCone Co.</u>			
Circle	0.5	1,830	1,750
<u>Mineral Co.</u>			
Alberton	1.3	1,580	-534
St. Regis	10.3	10,800	3,590
Superior	1.3	2,640	-366
<u>Missoula Co.</u>			
County	3.1	215,000	-53,700
Frenchtown	3.2	6,480	1,830
<u>Musselshell Co.</u>			
Melstone	9.4	7,310	11,900

1. Additional levy necessary to continue present spending per ANB.
2. Extra amount to be spent in district.
3. Amount of extra district tax lost to state fund.

Table 5 (Continued)

High School Name	1.	2.	3.
<u>Park Co.</u> Gardiner	11.1	\$ 19,400	\$-6,910
<u>Phillips</u> Saco	8.5	9,300	8,330
<u>Powder River Co.</u> County	37.0	160,000	61,000
<u>Richland Co.</u> Fairview	5.9	19,100	7,820
Lambert	7.6	7,810	4,330
<u>Roosevelt Co.</u> Bainville	19.9	18,100	10,600
Poplar	8.2	35,500	5,570
<u>Rosebud Co.</u> Colstrip	31.5	51,000	97,700
Rosebud	30.1	57,400	21,200
<u>Sanders Co.</u> Noxon	0.8	1,480	2,790
<u>Sheridan Co.</u> Medicine Lake	11.0	25,300	4,650
<u>Stillwater Co.</u> Columbus	0.1	278	65
<u>Sweet Grass Co.</u> County	2.4	11,400	4,580
<u>Teton Co.</u> Power	14.4	16,500	3,820
<u>Toole Co.</u> Shelby	2.9	19,700	4,850
Sunburst	3.7	11,600	14,800
<u>Valley Co.</u> Glasgow	6.3	72,600	-18,600
Opheim	13.7	25,600	7,430
<u>Wheatland Co.</u> Harlowton	10.3	34,800	6,870

1. Additional levy necessary to continue present spending per ANB.
2. Extra amount to be spent in district.
3. Amount of extra district tax lost to state fund.

Table 5 (Continued)

High School Name	1.	2.	3.
<u>Wibaux Co.</u>			
Wibaux	13.1	\$ 26,600	\$ 77,800
<u>Yellowstone Co.</u>			
Billings	4.4	454,000	-57,600
Broadview	5.6	5,830	4,060

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1. Additional levy necessary to continue present spending per ANB.
 2. Extra amount to be spent in district.
 3. Amount of extra district tax lost to state fund.

Figure 1

Expenditures per ANB in Elementary Districts

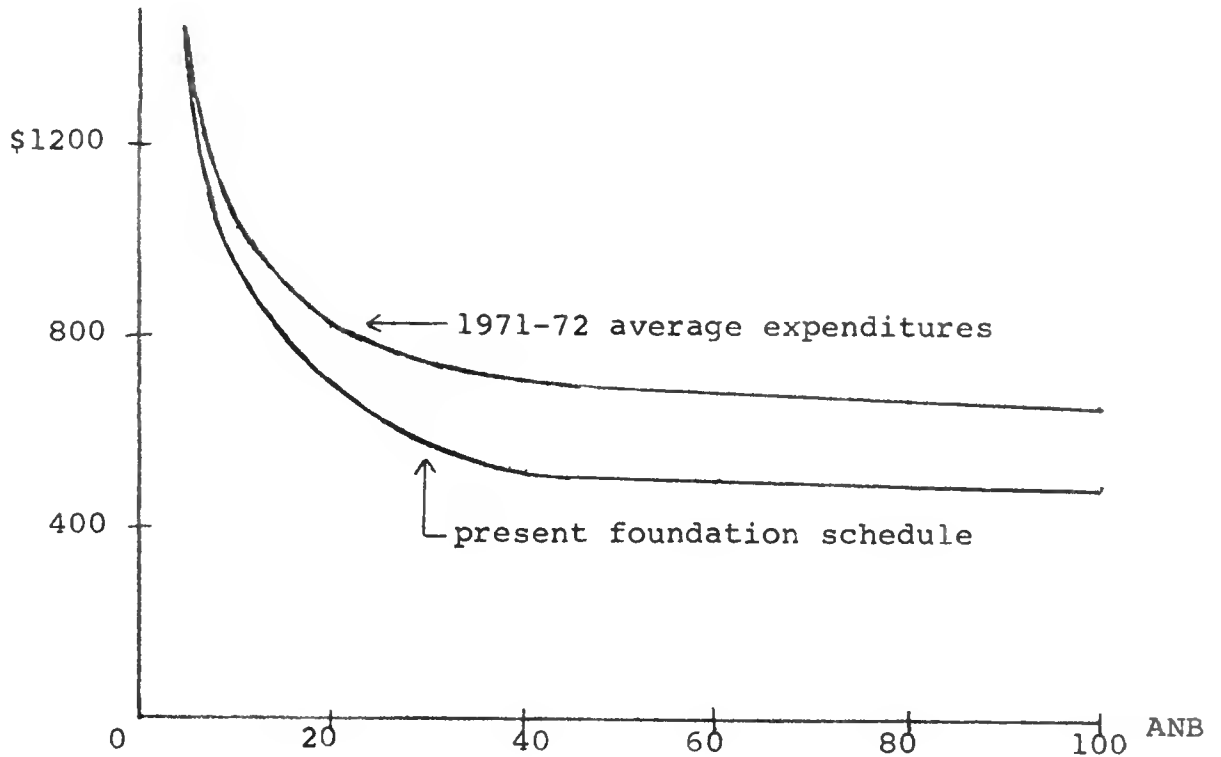
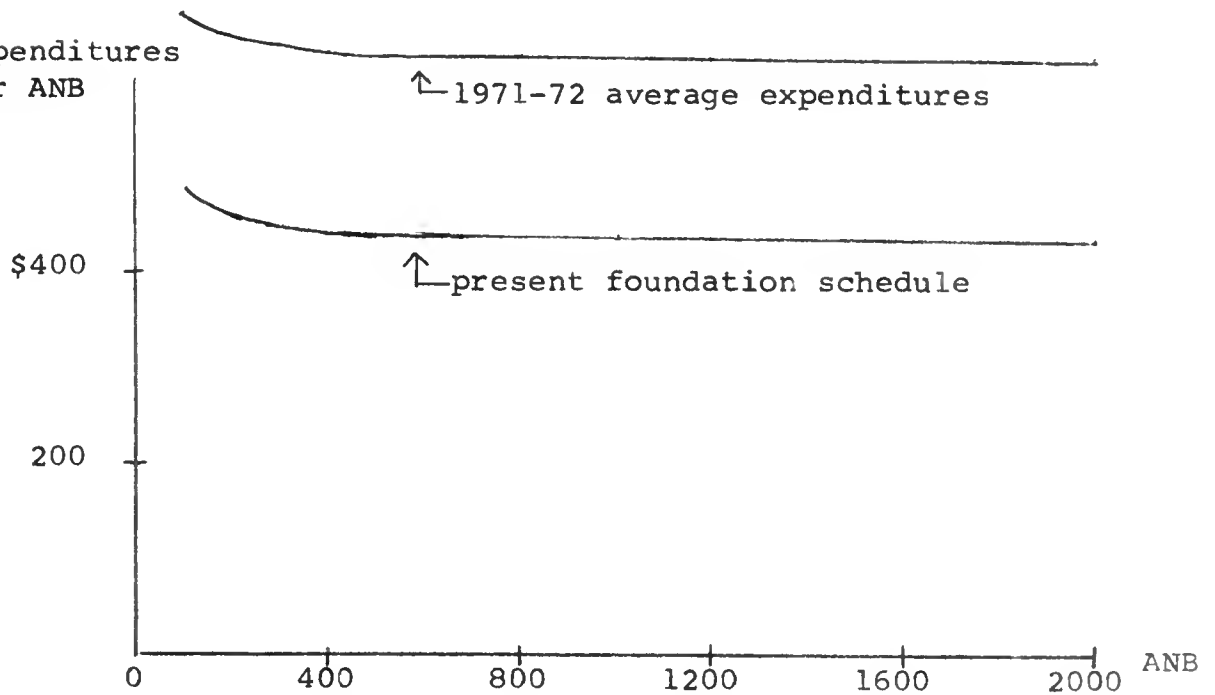
expenditures per
ANBexpenditures
per ANB

Figure 2

Expenditures per ANB in High School Districts

